

1982

Financing Intercollegiate Athletics in the Southeastern Conference 1970-1979.

Samuel Joseph Nader

Louisiana State University and Agricultural & Mechanical College

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FINANCING INTERCOLLEGIATE ATHLETICS IN THE
SOUTHEASTERN CONFERENCE 1970-1979

A Dissertation

Submitted to the Graduate Faculty of the
Louisiana State University and
Agricultural and Mechanical College
in partial fulfillment of the
requirements for the degree of
Doctor of Philosophy

in

The School of Health, Physical Education,
Recreation and Dance

by
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ABSTRACT

Financing intercollegiate athletics has become an ever present issue with the colleges and universities of the National Collegiate Athletic Association. Inflation and other factors have driven the cost of running a college sports program to alarmingly high levels. The literature is full of expressions of concern about the financial future of intercollegiate athletic competition.

This study investigated trends in financing intercollegiate athletics among the 10 Southeastern Conference Universities. A two-part survey questionnaire was completed, one part by the athletic director and one by the business manager at each of these institutions. Revenues and expenditures for the fiscal years 1969-1970 through 1978-1979 were recorded, projections for 1979-1980 through 1983-1984 were made utilizing regression analysis, and the opinions of the SEC Athletic Directors were registered concerning financial issues. Revenue and expenditure relationships were analyzed. The findings of this investigation reveal a substantial number of negative balances among the actual and projected revenues and expenditures. Only two of the SEC schools had revenues greater than expenditures in every year included in the investigation.

Football was the sport which supplied the greatest amount of revenue. Among revenues listed by source ticket sales was the major producer of funds. A trend toward raising money through contributions and donations was indicated by the substantial increases in revenue derived from these sources. Salaries and wages constituted the

greatest expenditure item at the end of the period of investigation. Additional major expense categories were: other expenses, grant costs, travel, equipment and maintenance. In the sports categories spending for football was the highest.

Inflation and the cost of adding sports to the program were major concerns among Southeastern Conference Athletic Directors. The athletic administrators endorsed more plans to increase revenues than reduce expenditures. The majority of the directors favored abolishing scholarships in non-revenue sports while the major thrust for increased revenues was in the area of contributions and donations. Evidence from this investigation indicated the athletic directors of the Southeastern Conference planned to maintain their competitive positions, particularly in football and basketball, while attempting to generate greater revenues.

CHAPTER 1

INTRODUCTION

We can remove the quotation marks from the term big business when we talk about college athletics today. The most critical problem facing administrators of intercollegiate athletics is financing the varsity sports program.

The schools that choose to compete at the highest level of intercollegiate competition commit themselves to substantial expenditures for recruiting athletes, building and maintaining first class athletic facilities, travel expenses for playing intersectional contests and increased salaries to lure top coaches. Add to this the effects of inflation on the cost of grant-in-aid scholarships, equipment, and supplies, and it is not surprising that many schools are having a difficult time meeting financial obligations.

Inflation for the period of 1969 through 1979 included in the investigation was 118.8% (Department of Labor, 1979). This alone placed tremendous demands for revenue on the athletic program of a university. The pressure of expanding the scope of the program and improving the performance of athletic teams by making greater investment for recruiting, coaching and facilities has increased the financial burden for many schools.

Title IX of the Educational Amendments Act of 1972 requires that women be offered equal opportunities to participate in intercollegiate athletic programs. Consequently, colleges and universities have been forced to make substantial financial investments to comply with these regulations. Proportional financial aid for men and women also means

additional and even precarious increases in the athletic budget for many schools.

The competitive nature of intercollegiate competition has also been a major factor in increasing costs. With success judged primarily by the win-loss record of a team, there is a constant battle to gain an advantage. Gaining an advantage in recruiting, facilities, equipment or coaching in an attempt to have a more successful team means, in most cases, spending more money.

In a 1977 survey of colleges and universities by Raiborn, 85% of the NCAA Division I Athletic Directors deemed the problem of increasing costs for athletics a serious one. This opinion is borne out by figures from that year showing an average implied deficit of \$30,000 per school (p. 40).

The problem of athletic fund deficits is real and the nature of athletic administration at the college level today requires the athletic director to be an astute businessman as well as a fund-raiser. The journal of the National Association of Collegiate Directors of Athletics has a special section featuring fund-raising ideas. The Director of Athletics from the University of Houston, Cedric Dempsey, was quoted in the Houston Chronicle, "Even if we sell out our six football games in the Astrodome next fall, we will have difficulty balancing our budget without external funds" (Peebles, 1980). In the same article it was pointed out that Dempsey's ability as a fund-raiser was one of the reasons the University of Houston hired him.

An NCAA sponsored survey by Raiborn published in 1970 indicated

Division I schools had an average mean profit in each of the years 1960 through 1969 (p. 102). A follow-up study for 1970 through 1977 showed a balanced budget for 1970 and an implied mean deficit for each of the next 7 years (p. 41).

College presidents are becoming actively involved in lobbying for legislation that will curb rising costs and athletic directors are fast becoming sports promoters in an attempt to bring in enough money to keep their programs financially sound. At the same time inflation, the addition of women's sports and the high price of competing in the so-called "big time" are driving the cost of administering an intercollegiate sports program to dangerously high levels.

Sports Illustrated writer Frank Deford (1975) stated that college sport is in danger of being killed, a victim of murderously high costs (p. 56). Father Edmund Joyce, Executive Vice-President of Notre Dame University, stated, "College football may have disappeared completely in the next 20 years" (Forbes, 1979, p. 44). Concern is being expressed for the preservation of athletic programs in our colleges and universities. It now appears there is a consensus that the only hope for preservation is to both reduce costs and increase revenues.

The purposes of this investigation were to determine the revenues and expenditures for athletics in Southeastern Conference (SEC) schools during each of the fiscal years 1969-70 through 1978-79, project income and expenses for the fiscal years 1979-80 through 1983-84 and to elicit the ideas of the athletic directors of the SEC on the subject of financing college athletic programs.

Review of Related Literature

A great deal of interest in the subject of college athletics and its financial future was evident from the substantial amount of literature that pertains to the present study. Although there are a number of studies published that deal with financing intercollegiate athletics, the review of literature revealed nothing that dealt exclusively with the SEC schools.

Entries in this review are grouped into the following classifications: (1) research studies and articles dealing with the problem of financing intercollegiate athletics, (2) literature on the financial status of intercollegiate athletics, (3) articles and manuals on NCAA rules, (4) publications concerning women's athletics.

The Problem of Financing Intercollegiate Athletics

The literature indicates great concern among college and university administrators for the financial future of their athletic programs. There are numerous references to deficit spending and even the "bankruptcy" of a number of programs. Starnes (1973) expressed the belief that "the world of intercollegiate athletics is trapped in a savage circle of dizzy rising costs and badly tarnished ethics" (p. 1). A Scripps-Howard survey of intercollegiate sports was referred to which indicated that particularly football and basketball "are caught in an upward cost spiral that finds survival directly linked to winning--and winning possible only by affronting the spirit and often the letter of the rules of amateurism" (p. 2). Starnes cited a Big Eight Conference study that had recently shown costs increasing at

three times the rate of income. Ticket prices were being raised in the Big 8 and the Big 10 because attendance could not go much higher without increasing the size of the stadiums. Several references were made to big time athletic programs which were fighting to make ends meet. For example, in 1972-73 the University of Texas athletic department grossed \$1.8 million and its net profit was only \$2,895. Indiana University has a \$2.1 million a year budget for sports and was barely staying "out of the red". UCLA was cited as a successful program with a \$3,000,000 budget and about \$500,000 per year spent on scholarships and \$75,000 to \$85,000 a year was spent on recruiting. UCLA has won 14 NCAA titles in the previous 3 years and the ultra-successful basketball program was a financial plus that most schools do not enjoy. Kent State's losses in the previous year (1972) had been \$995,901. University general funds were used to make up the deficit. Starnes believed that few of the 121 schools that the NCAA ranked as "major" had escaped the money squeeze. In the last decade 41 institutions had dropped intercollegiate football, and in 1972 Loyola University of New Orleans had become the first NCAA member to completely drop its varsity sports program.

Deford (1975) states that college sports are in danger of being killed--a victim of murderously high costs. Some of the factors pointed out as contributing problems were: (1) universities themselves are having money problems, (2) Title IX has increased costs, (3) professional sports have taken away some of the entertainment dollars, (4) students are demanding more for their student fee dollar, (5) recruiting has gotten out of hand and (6) new facilities are so

expensive they are difficult to pay for without a greater number of "extra events". Deford also stated, "Because of these factors 90% of all U.S. college athletic departments are losing money" (p. 56). Don Canham of Michigan was cited by Deford as the type of promoter today's collegiate Director of Athletics must be. In speaking about his job, Canham indicated he spends 50% of his time on finances. The Michigan Athletic Department is a separate entity which pays its own bills and invests its profits. Canham is pictured as an entrepreneur who has come to be the reigning authority on promotions in the field of college athletics. Despite all the promotions and the solid financial ground on which his school stands, Canham is concerned about the future of college athletics. "The handwriting is there. When you see a place like Oregon State wipe out some scholarships, you know they'll be wiping out football because there won't be anything else left" (p. 56). Canham calls for moderation in two main areas: (1) number of scholarships and number of staff members and (2) recruiting.

Harms (1977) identified problems confronting the NCAA during the period 1973-76. Major issues were: (1) the effects of Title IX, (2) the NCAA and international competition, (3) participant eligibility, (4) NCAA reorganization, and (5) the economic crisis. With respect to the economic crisis, inflation is named as the major culprit. Economy measures such as reduction of coaching staff, recruiting restrictions, and the devaluation of the financial worth of scholarships were identified.

A news article in Time (1977) pointed out the problem of inflation in collegiate athletics costs. Reference was made to deficits in 1976

at Arkansas State (\$225,000), Tulane (\$200,000) and Minnesota (\$450,000). It was estimated as few as 30 of the 1000 schools engaged in intercollegiate athletics were running a profitable sports program (p. 74). Stanford president, Richard Lyman, was quoted as saying, ". . . pressures are not going to diminish. Athletic costs are mounting faster than the cost of living and most universities feel they've exhausted such remedies as raising ticket prices dramatically" (p. 75). Inflation and the advent of equitable women's programs were referred to as the two main financial headaches. One of the thrusts of economy moves has been in the area of "need based scholarships". In particular, many university presidents seem to be in favor of this concept (p. 76).

A 1975 survey of 296 college athletic directors by Broyles and Hay investigated the key problems facing intercollegiate athletics. One hundred forty responses, or 47%, were received and analyzed. The Directors ranked expenses, revenues, and budgets as the three most serious specific problem areas. Ninety-six, or 69%, of the 140 athletic directors responding listed expenses as a serious or very serious problem while only two indicated it was no problem. The most common "write-in" problem area was women's athletics (p. 12).

Pressures on athletic directors were cited by Mooney (1975). He says the athletic director is caught between balancing the budget and spending enough to be competitive. He points out that many institutions lose between \$200,000 and \$500,000 each year in athletics. One college administrator of athletics was quoted about an athletic director's primary responsibility. He stated, "His main

duty is to keep the athletic program solvent and in the black" (p. 13).

A 1971 Business Week article and Weiner (1973), Forbes (1976), Hanford (1977), and McGuire (1980) stated financial problems have forced some schools to give up their sports programs. Forbes (1976) felt decisions were being made all over the country to cut budgets and even to drop sports from the varsity athletic program. The previous year Kansas State dropped wrestling, swimming, and gymnastics as varsity sports. The thrust of efforts to increase revenues was improving the caliber of the football team. Kansas State athletic director, John Jermier said, "That sport is the key to our financial problem" (p. 76). In a gloomy financial picture, television contracts were a bright spot. During 1976-77, ABC paid the NCAA \$18,000,000 to televise 41 football games. The NCAA would get 6% off the top of the \$501,538 split by the two teams in each nationally televised game and the \$380,000 in a regionally televised game (p. 79).

In the Business Week (1971) article reference was made to the State University of New York at Buffalo dropping its football program which started in 1894. This same thing has happened at 18 other schools in the last 5 years. Miami lost eight football games the past year and suffered a \$176,000 deficit. The University had recently dropped its basketball team, and the school's president had indicated that if the football team didn't improve there would be some "soul-searching". The sports programs at 400 of the 655 NCAA schools had a deficit the previous year. Even the "big-time" institutions were fighting a tough battle with increasing costs (p. 38).

The article by Weiner (1973) points to turmoil in the world of college athletics as students, faculty and administrators bring to task the huge sums of money spent for "big-time" programs. The Villanova story was cited as an example of a situation where a university nearly had to give up its football program. The 1971 football deficit was \$315,662 and the campus newspaper was calling for the abolition of the football program. The board of trustees decided to retain the programs, but it appears that it will be a constant fight in the future to keep the program on its feet. (In 1981 Villanova discontinued its intercollegiate football program.) The relationship of alumni giving and winning records is documented. Weiner refers to a study of the University of Southern California that shows great increases in alumni contributions in years when the football record was better. Records from Ohio State and Missouri indicate the same results (p. 37).

McGuire (1980) reported the University of California at Berkley had dropped three men's sports--wrestling, golf, and volleyball. Some of the people involved blamed the upgrading of the women's program for the deleting of the men's sports. The Cal girls had a budget of \$700,000 last year. The budget for 1981 was expected to be near a million dollars. Football produced 70% of the income at this school. Contributions and student fees were responsible for the remainder of the \$3.2 million budget. It was pointed out that basketball does little more than break even and the rest of the men's and all the women's sports lose money.

An Associated Press (1980) article indicated Southern Methodist University had a cumulative \$6 million deficit of which \$2.5 million was attributable to athletics. The athletic program was experiencing a \$400,000 to \$500,000 per year deficit. SMU President James Zumberge stated in the article, "Before inflation went double digit, it cost us a couple of hundred thousand per year to maintain a sport and it was no big deal" (p. 20). He said the benefits of name recognition and alumni links with their alma mater made that a reasonable price to pay for excitement and interest in the school . . . now athletics is told, "The University cannot support you. You'd better make your program whole". Zumberge said the cost of travel, equipment, and scholarships were particularly high.

Status of Financing Intercollegiate Athletics

Raiborn (1970), Fischer (1975), Haag (1977), and Raiborn (1978) completed investigations that dealt with the status of financing college athletic programs. A detailed review of each of these studies is included because of their pertinence to the current investigation.

In 1970 Mitchell Raiborn published the "Financial Analysis of Intercollegiate Athletics" and followed with an update in 1978 entitled "Revenues and Expenses of Intercollegiate Athletic Programs". These two studies provide information on financial trends in intercollegiate programs among NCAA member schools during the years 1959-60 through 1976-77. In Raiborn's 1970 study a questionnaire was distributed to all NCAA member institutions. The research instrument sought data concerning revenues and expenses related to intercollegiate athletics and some non-financial information such as number of

participants in the sports program of the school. Schools were divided into classifications established by the NCAA based on comparability of program activities and financial structure. Seventy-three of 118 Division I schools responded in the first study. Mean total revenues for Division I schools in 1959-60 was \$672,000 as compared to \$1,397,000 in 1968-69. In fiscal year 1969 ticket sales accounted for 51% of revenues for these schools. Revenue classifications by sport in 1969 showed football the leading income producer with \$960,000 or 68% of the total revenue. In 1960, the mean total expenses for all sports was \$635,000 and by 1969 it had increased to \$1,322,000. Salaries and fringe benefits accounted for 29% or the largest portion of the total expenses in 1969 followed by grants-in-aid at 20%. By sport, football spent 51% or \$668,000 compared to basketball expenses of \$130,000 or 10%.

The average mean profit for Division I schools was \$37,000 in 1960 and \$75,000 in 1969. All other divisions showed an implied mean loss in each year of the study. The Division I schools with strong football revenues had not yet felt the financial pinch that was already squeezing the smaller institutions.

Raiborn's first study revealed the efforts most often cited to improve income by all respondents were as follows: (1) increase ticket prices, (2) expand promotional efforts, (3) improve team performance, (4) improve plant facilities and (5) increase student activity fees. It is interesting to note that 7% indicated they were making no effort to improve.

Respondents were also asked to indicate methods they favored to

control the cost of grants-in-aid. The most favorable responses were in rank order: (1) replace 4 year awards with annually renewable grants, (2) enforce national limit on number of grants-in-aid, (3) eliminate all incidental cash payments, and (4) limit the number of new grants awarded each year.

More restrictive recruiting policies were endorsed by 73% of Division I respondents. These restrictions included limitations on number of institutions a prospective athlete can visit and an earlier effective date for interconference letter of intent.

Three hundred thirty, or 46%, of 722 institutions responded in the more recent survey (Raiborn, 1978) with 86, or 63%, of the Division I schools participating. Only men's programs were included in the main body of the study. Average total revenues for Division I schools were \$1,263,000 in 1969-70 and \$2,183,000 in 1976-77. This represented a 73% increase over the seven year period. Average total expenses were \$1,263,000 in 1969-70 and \$2,213,000 in 1976-77, which marked a 75% increase during this period.

Frequency distributions showed twelve schools with revenues under \$600,000 and two over \$5,400,000. An analysis of principal revenue sources indicated that ticket sales was the leading source of income.

A review of revenue and expense relationships for Division I schools reveals an implied deficit in each of the years included in this study except 1969-70 in which case the average revenues and expenses were the same. The lowest deficit figure was \$11,000 in 1976 and the highest \$75,000 in 1975. This study revealed that in

1977, 37% of the schools reported a deficit (with the average deficit being \$523,000). It was also found that average football revenues exceeded average expenses each year of the study. A similar look at basketball revenues and expenses showed fluctuation from profit to deficit during the years in question.

In Raiborn's 1978 investigation women's athletic programs for 1973 through 1977 were treated separately. Figures for 1977 showed median revenues of \$5,000 and median expenses of \$97,000. Raiborn's survey indicates that in Division I, 17% of the expenses for women are financed by earned revenues, 45% by men's programs, and 38% from other sources.

From a questionnaire, the following information was derived:

- (1) A total of 73% of the respondents receive some government support for athletics.
- (2) Ticket prices have been increased since 1973 by 90% of the schools responding.
- (3) Cost of a grant-in-aid is up 29% since 1973.
- (4) The majority of schools view their main financial objective as earning revenues to recover program costs.
- (5) Most of the institutions describe their athletic programs as self-supporting (i.e., they don't rely on institutional resources).
- (6) Division I respondents indicated the following rank order of causes of increased operating expenses at their school:
 - a. high cost of grants-in-aid
 - b. increased base salaries
 - c. increased recruiting costs

- d. increased air fares
- e. addition of new sports
- f. more staff personnel

(7) A total of 85% of the Division I schools described the problem of increasing expenses as "Serious, and methods are needed to control expenses and eliminate unnecessary costs".

Raiborn concluded his study by explaining expense increases as the effect of more athletes (4%), effect of inflation (72%), and other spending effects (24%).

The University of Washington, Washington State University, and three other state colleges in Washington were compared in the Fischer (1975) study of athletic finances. The two major universities (University of Washington and Washington State) gave over one million dollars in grants-in-aid between them during the 1974-75 school year as compared to the other three colleges who gave approximately \$10,000 for special awards based on need. Gate receipts during the same period exceeded \$3,000,000 at the two larger institutions and less than \$40,000 for the smaller schools.

Fischer stated the schools did have two things in common: (1) all were feeling the strain of increased costs brought on by double-digit inflation, and (2) they have asked for additional state general fund dollars totaling 1.5 million for their respective intercollegiate athletic programs for the 1975-77 biennium. The University of Washington recently announced it will discontinue grants-in-aid based on athletic ability in all sports other than basketball and football.

The average cost of a grant-in-aid in 1974-75 at Washington was \$2,307 and at Washington State, \$2,354.

Balance sheets at the University of Washington showed the following:

<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>NET</u>
1971-72	\$2,371,028	\$2,141,377	\$ 229,651
1972-73	2,807,902	2,963,712	-155,810
1973-74	2,673,017	3,144,543	-471,526
1974-75	2,597,785	3,004,512	-406,727

Grants-in-aid cost \$656,600 in 1974-75 with \$249,870 for football, \$39,756 for basketball, and \$259,956 for other men's sports including baseball, golf, gymnastics, skiing, soccer, swimming, tennis, track and wrestling. Salaries and wages was the greatest cost component with \$895,141 in expenditures. Other components were goods and services, \$666,380; grants-in-aid, \$656,600; team travel, \$305,202; supplies and miscellaneous expenses, \$219,189; employee benefits, \$150,000; and administration and staff travel, \$111,900. The 1974-75 budget anticipated all sports would operate at a deficit except football.

Football accounted for the highest total expense of \$890,613, followed by basketball at \$217,376 and track at \$144,094. Women's sports were listed at a total cost of \$180,122. Football was the leading money-maker, totaling \$1,854,000 with basketball a distant second at \$154,000.

After planning the 1974-75 budget, the University of Washington Athletic Administration instituted nine cost saving measures: (1)

reduction in staff, (2) reduction in recruiting expenses and administrative travel, (3) reduction in team travel, (4) reduction in the budget for sports equipment and supplies, (5) deletion of team banquets except for football and basketball, (6) reduced training table budgets, (7) reduced band budget, (8) reduced support of the sports medicine program, (9) miscellaneous reductions including elimination of participation in non-NCAA championship and complimentary tickets to department staff.

Washington State budget accounts revealed the following:

<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>NET</u>
1971-72	\$1,433,882	\$1,498,502	\$ -64,620
1972-73	1,842,546	2,079,644	-237,098
1973-74	1,831,960	1,863,656	-31,696
1974-75	1,687,574	1,687,574	*

*projected with \$50,000 in interest expense not included.

Fischer reported expenses for grants-in-aid were \$395,801. This included \$244,475 for football, \$51,846 for basketball, \$39,500 for track, \$29,000 for baseball and a total of \$30,980 for golf, gymnastics, tennis, and wrestling. The greatest cost factor was salaries and wages at \$412,059 followed by grants-in-aid at \$395,801; goods and services, \$368,802; team travel, \$214,682; administration and staff travel, \$125,405; supplies and miscellaneous expenses, \$98,598; and employee benefits, \$60,130. All sports except football were anticipated to operate at deficit. In 1974, football cost \$539,618.14; basketball, \$300,859.87; and track, \$75,122.64. Football earnings

were projected at \$1,001,104 in 1975. Basketball was next with \$101,507 in anticipated income.

Another inclusion in this study was comparison of selected Pacific Eight Conference schools from a 1974 survey by Joe Kearny who was Director of Sports Programs at the University of Washington. This survey showed total operating expenses for these schools ranging from \$1,699,307 to \$2,939,225. Source of revenue figures indicated institutional support ranged from 0 to \$60,000, student fee income from 0 to \$528,830, contributions from \$55,000 to \$620,000, football revenues from \$52,000 to \$705,000.

These figures indicated that Washington State ranked high in institution and student fee support while University of Washington ranked higher in revenues from gate receipts. Both schools were in the middle group for contribution income.

Institutions surveyed in the Haag (1977) study were in the Atlantic Coast, Big Eight, Big Ten, Mid-American, Pacific Eight, Southeastern, Southwest, and Western Conferences. Fifty-two athletic directors responded among the 70 who were polled. Seven of the ten SEC schools responded.

Total athletic expenditures reported by the 52 schools ranged from \$883,788 to \$4,379,815 for 1975-76. Estimated expenditures for 1976-77 ranged from \$1,071,262 to \$4,309,815. For the reporting SEC schools the 1975-76 range was \$2,216,627 to \$3,105,665, with a mean of \$2,769,829 and 1976-77 estimates went from \$2,244,751 to \$3,200,000.

Recruiting expenditures for 1975-76 ranged from \$12,885 to

\$241,160 for the total sample. SEC figures were \$98,000 to \$138,087, with a mean of \$119,984.

Athletic scholarship expenditures for all institutions ranged from \$250,000 to \$756,720 for 1975-76 while SEC scholarship expenditures ranged from \$466,309 to \$714,007, with a mean of \$586,926. The number of scholarships granted by the seven SEC schools in 1975-76 were 185, 190, 190, 193, 204, and 221 for a total of 1376. Projections for 1976-77 forecast a drop of 46 scholarships to 1330.

Some of the pertinent responses for athletic directors concerning recruitment and financial aid were as follows:

(1) Much interest was shown in the possibility of financial aid based on need.

(2) Scholarships in the revenue sports only was suggested by 17 of the 38 respondents.

(3) Enforcement of rules and regulations concerning financial aid and recruiting were a major concern.

Several articles reported revenue and expense information for university athletic programs including Athletic Director Bill Orwigs' 1968 account of Indiana's athletic finances (pp. 6,10). This report indicated the major revenue sources at Indiana were ticket sales from home athletic events, settlements for away games, television and radio receipts, alumni contributions, parking fees and concessions income. Variations in income occur because of team records, weather conditions, etc. A review of Indiana's 1968-69 budget shows that football was allotted the greatest amount of money among the sports

(\$362,656). Basketball was a distant second with \$85,400. Budget assignments for the other sports were: track, \$39,170; baseball, \$28,305; swimming, \$27,926; tennis, \$10,135; golf, \$9,675; gymnastics, \$6,980; and rifle, \$800. Expenses not assigned to any one sport were estimated at \$424,646. The total budget for that year was \$1,013,868.

Cohn and Ball (1969) included a detailed account of the financing of intercollegiate athletics at the University of Georgia and Georgia Tech (pp. 20-25). The business side of football, with its "schedules planned a decade in advance, for revenue as much as thrills, . . . growing crowds and escalating costs", was the main subject.

The two schools were in better shape than most though Georgia Tech had actually lost \$140,000 the year before. However, this loss was covered easily by a large surplus accumulated from successful years past. Part of the picture here was the battle with the professional football team, the Atlanta Falcons, for the football entertainment dollars--competition obviously felt by both schools.

One problem for these institutions was high demand among faculty and students for the tickets to athletic events. At Georgia, students paid \$4.25 per quarter athletic fee for admission to athletic events and almost one-third of the 58,600 seats in the stadium were blocked out for them. Faculty members paid half price (\$3.00) per ticket. Georgia Tech sets aside 8100 seats for students and 2000 for faculty, also at \$3.00 each in a 58,809 seat stadium. Football revenues

carry the whole athletic program at each school, and officials are predicting escalation of ticket prices soon.

Dr. Fred Davison, President of the University of Georgia, predicted that their athletic program would show a deficit in 1970-71 if one of the following measures were not taken: (1) increase student activity fees, (2) increase regular ticket prices, or (3) increase faculty ticket prices.

Increased expenses are the major problem. In 1957-58, Georgia's operating expenses for athletics was \$656,000. Projections have that increased to \$2.8 million by 1976-77. Georgia's 1957-58 income was \$704,000 with the prediction for 1976-77 being \$1.9 million. Georgia Tech's expenses in 1961-62 were \$1.2 million and are expected to be \$2.5 million by 1971-72. The total price of scholarships at Tech increased from \$185,117 in 1961-62 to a budgeted \$601,000 for 1969-70. Cohn and Ball's projections indicate that even if the two schools were successful and continued to sell out for football games, they would lose money in the near future unless ticket prices were raised substantially. Bowl games and television appearances could help with their bonus income. Both schools had derived a good bit of money from these sources in recent years.

Georgia Tech uses three basic types of football contracts:

(1) Tech takes 15% off the top for operation expenses and splits the remainder of the proceeds from ticket sales.

(2) Tech pays the visitor a fixed fee (negotiable) and keeps the remainder of the proceeds.

(3) The arrangement with Georgia is that the visiting school

receives 12,000 tickets to sell, plus \$20,000. The home team keeps what is left.

Georgia has four basic types of contracts as follows:

- (1) A fixed fee set up.
- (2) A split gate after 10% from stadium expenses.
- (3) A guarantee with the option of splitting the gate.
- (4) The Georgia Tech contract.

Dr. Paul Weber, chairman at that time of the Tech athletic association's finance committee, summed up the feeling of administrators at both institutions when he stated, "If we're going to stay in big-time football it's going to be an expensive process. . .hard times are down the road. We've got to find some additional sources of revenue". Dr. Davison of Georgia indicated he felt sports were important enough to supplement from the educational budget while his counterpart at Tech, Dr. Edwin Harrison, indicated he would agree to supplement "to a very limited degree".

NCAA Rules

A review of the NCAA rules which affect finances for inter-collegiate athletics are important to this investigation. There has been a substantial amount of legislation aimed at curbing costs for sports programs in NCAA member institutions. In the NCAA Manual (1969), restrictions seemed aimed at stopping illegal inducement of athletes rather than saving money for the schools. Rules concerning recruiting practices were amended in this issue. The NCAA Manual (1970) made some clarification and strengthening of restrictions on campus visits by recruits and their families. The number of football

games allowable in one season was increased from 10 to 11. This was a significant move to increase revenues.

In the NCAA Manual (1971) the only legislation that applied to cost reductions was a clarification of the restrictions on entertainment of a recruit on campus. Amendments which spelled out allowable entertainment expenses were included. The NCAA Manual (1972) stated that athletic staff members or other representatives of a school's athletic interests were prohibited from expending any funds on a recruit off of the representative's campus. Prior to this it was common practice to take recruits out to eat in their home towns.

The NCAA Manual (1973) indicated athletic scholarships were to be awarded for one academic year as opposed to four. A major step for economy made at this 67th Annual Convention held in January, 1973 was the adoption of the following maximum Awards Table:

<u>SPORTS</u>	<u>MAXIMUM INITIAL AWARDS PER YEAR</u>	<u>MAXIMUM ADDITIONAL AWARDS IN EFFECT THE SAME YEAR</u>
Baseball	6	13
Basketball	6	12
Cross Country/Track	7	16
Fencing	3	5
Football	30	75
Golf	3	5
Gymnastics	4	8
Ice Hockey	7	16
Lacrosse	7	16
Skiing	4	8
Soccer	6	13
Swimming	6	13
Tennis	3	5
Volleyball	3	5
Water Polo	3	5
Wrestling	6	13

The NCAA Manual (1974) shows a revision of the maximum Awards Table was passed. This revision indicated all limits as total number

of scholarships in effect at one time for all sports except football and basketball. Football's limits now listed as 30 per year and 105 overall for Division I schools. Basketball could have six new scholarships per year and 18 overall in Division I. Division II limits were:

(1) Football: 30 initial and 75 additional awards in effect the same year.

(2) Basketball: 6 initial and 12 additional in effect the same year.

In August, 1973, an article was adopted specifying membership division (I, II, III) within the NCAA. The January, 1974 meeting further delineated the criteria for membership in each of these divisions.

The NCAA Manual (1975) stated that contact with a recruit before the end of his junior year was prohibited. More severe restrictions concerning contacts with recruits were to be passed at the next NCAA meeting.

The Deford (1975) report pertains to the special convention of the NCAA held in Chicago in August, 1975. Deford felt the provision for a study of scholarship aid based on need was the most significant step made at the Conference, even though there were substantial reductions in the number of scholarships allowed in each sport and a reduction in coaching staff. Also noted were proposals to limit scholarships even further and to divide television revenues among all schools. Deford pointed out more college presidents were getting involved in these NCAA meetings because of the financial crisis.

In January, 1976, the NCAA Convention in St. Louis considered a proposal to replace full athletic scholarships with grants based partly on need. The Keith (1976) article reported this legislation was not passed.

An indication of the gravity of the financial problems facing colleges and universities was the fact that 75 college presidents attended this meeting, many to speak for and vote for the "need" proposal. This included some men from major football schools. Following many impassioned speeches, the vote count was finally 120 against and 112 for.

The NCAA Manual (1976) indicates most of the following legislation passed at the special convention in August, 1975 in Chicago.

A provision for travel uniforms for student athletes was deleted. Some of the wording in the newly passed recruiting restrictions was revised. Restrictions on the maximum number of scholarship awards were amended as follows:

(1) Division I football: 30 scholarships per year with 95 total; Division I basketball: 6 maximum awards in a given year, 10 in any consecutive two year period, and a maximum of 15 total awards in effect at one time.

(2) Maximum for all men's sports other than football and basketball was a total of 80, with baseball limited to 13, cross country/track 14, fencing 5, golf 5, gymnastics 7, soccer 11, swimming 11, tennis 5, water polo 5, wrestling 11. Provision was made for awarding these scholarships to any number of recipients on the basis of total value.

Recruiting contacts were limited as follows:

- (1) No more than 3 off campus contacts with a recruit.
- (2) In-season contact with a recruit was limited to a period from 6 a.m. Friday until 6 p.m. the following Saturday.
- (3) Out-of-season contacts with recruits were limited to the following periods: fall sports December 1 through April 1, winter sports March 15 through June 15, spring sports May 15 through June 15.

A prospective student athlete was limited to six expense paid visits to member institutions. Coaching staffs were restricted to one head coach, eight assistant coaches and two part-time assistants in football. Basketball may have one head coach, two assistant coaches and one part-time assistant. Travel squads in each sport were limited: baseball 18, basketball 10, cross country 9, fencing 10, football 48, golf 6, gymnastics 10, ice hockey 20, skiing 8, soccer 18, swimming 18, tennis 7, indoor track 22, outdoor track 27, volleyball 10, water polo 12, wrestling 12. Home squads were limited to: baseball 23, basketball 13, cross country 11, fencing 13, football 60, golf 8, gymnastics 13, ice hockey 25, skiing 10, soccer 23, wrestling 15, swimming 23, tennis 9, indoor track 28, outdoor track 34, volleyball 13, water polo 15. The number of permissible basketball games increased by one to 27. Scouting of opponents was prohibited except for one scouting trip per opponent in basketball.

The NCAA Manual (1977) shows only a couple of economy measures were included in new legislation. The fiscal date for contacting a student athlete shall not be later than June 15 of his senior year.

Extra compensation was disallowed to Division II and III coaches based on winning records or bowl games.

The NCAA Manual (1978) reveals another rule aimed at reducing travel expenses was passed. One scouting trip per opponent was allowed in football as well as basketball.

The NCAA Manual (1979) clarified language concerning the three visit rule by including the occasion of the National Letter of Intent signing as a visit. Limits were placed on total number of paid visits an institution may provide prospective student athletes during an academic year: football 95, basketball 18. Again the high cost of travel expenses and entertainment was being attacked.

The NCAA Convention Program (1980) indicated 62 amendments were passed of the 105 offered at this convention. Two of these amendments were significant economy moves in the area of recruiting. Any face to face contact with a recruit was interpreted as an official contact. The number of coaches allowed to recruit in football was reduced from 10 to 8. This was legislation aimed at cutting recruiting expenses and specifically defining an official contact with a recruit to prevent circumvention of the three contact rule.

The Southeastern Conference Manual (1979) showed that, for the most part, the rules of the Southeastern Conference were the same as those of the NCAA. Two areas where the SEC has a more severe restriction were game squad number limitations in all sports and in practice date limitations in baseball and cross country. With respect to game squad sizes both home and travel, the following limitations were in effect: baseball, 21; basketball, 15; varsity

football, 60; junior varsity football, 50; golf, 6; swimming, 20; tennis, 7; cross country, 7; indoor track, 25; outdoor track, 28; wrestling, 12. Baseball was limited to 30 days of fall practice and cross country practice cannot start prior to September 15.

Women's Athletics

In the literature on financing college athletics the concern was often expressed that adding women's teams was too great a burden in a time when many athletic programs were already struggling. An article in Forbes (1979) quotes Reverend Edmund Joyce, Notre Dame's executive vice president, as stating, "College football may have disappeared completely in the next 20 years" (p. 44). Competition from professional football was one reason and Title IX another. Father Joyce was sympathetic to the purpose of Title IX but predicts if special consideration is not given to revenue-producing sports, "it's going to do away with big time college athletics" (p. 44).

Dunkle (1974) and Vold (1976) established the disparity in spending for men's and women's athletics. Vold made the point that the financial crisis, with tremendous pressure from adding women's sports, may serve to bring about a reduction in the "oversized" men's programs. Dunkle states the average annual budget for all college sports for women in 1973 was \$8,905. He points out that the reason for close scrutiny of athletic budgets is tight money, not a concern for equal rights for women. The financial losses of men's inter-collegiate athletics are substantial in spite of contributions and gate receipts--9 out of 10 athletic departments are operating at a deficit. The NCAA estimated the current deficit at almost \$50,000,000.

Student activity fees are helping many institutions keep their programs going. However, in some cases where these fees have been made voluntary, the athletic programs have not survived.

Hovius (1977) gathered information on the status of women's intercollegiate athletic programs in the colleges and universities of the Gulf South Conference and the Southeastern Conference during the 1975-76 school year. Data from the SEC schools on athletic budgets revealed increases for all schools during the year in question ranging from \$12,000 to \$80,000. Seven of these schools had budgets for women's athletics of \$50,000 or more with two over \$125,000 (p. 48). Women's athletic programs were most often funded by the budget allocation process of each of the smaller institutions studied whereas the programs in the SEC were primarily funded by self-generated funds from the men's programs (p. 101).

Summary

It was evident from the review of literature that financing of intercollegiate athletics is a major problem facing colleges and universities in the United States. Furthermore, there was evidence that the majority of colleges and universities in this country were not generating enough revenue from athletics for these programs to be self-supporting. Administrators at many institutions seemed to be gravely concerned with these problems, and there was evidence of a movement to reduce costs through NCAA legislation and "in house" economy measures.

The literature revealed concern over the addition of women's sports to the college athletic program and, conversely, expression

from some quarters that this may have a positive effect on athletics. There is little doubt, though, that overall financial picture for intercollegiate athletics is discouraging. In summary, this review has indicated a critical need for implementation of both increased revenue-producing measures and cost-cutting methods in most college athletic departments.

Statement of the Problem

The problem was to identify and examine trends in financing intercollegiate athletics in the Southeastern Conference.

Sub-problems

1. To determine revenues and expenditures for athletics at each of the Southeastern Conference schools during the years 1969-70 through 1978-79.
2. To ascertain the opinions of the Athletic Directors of the Southeastern Conference schools on questions concerning financing their athletic programs.
3. To predict revenues and expenditures for the years 1979-80 through 1983-84 using regression analysis statistical procedure.

Hypotheses

1. Athletic Directors of the Southeastern Conference will be concerned about the financial future of their programs.
2. Financial entries recorded will substantiate this concern.
3. The addition of women's sports programs will be a major concern for athletic administrators.

4. The football program will be shown to be the greatest revenue producer and the greatest spender.
5. The effects of inflation will be shown in substantial increases in expenditures for items such as salaries, travel, and equipment costs.
6. Projections will indicate expenditures much higher than revenues for most schools by 1984.

Operational Definitions

In order to communicate more precisely the ideas expressed in this study a clarification of terminology is necessary. For this purpose the following definitions are provided.

Grant-in-aid--a scholarship or financial aid award which pays commonly accepted educational expenses for a student athlete including tuition, fees, room, board, and books. The award is made by the institution based on athletic ability. In football and basketball any award given is considered a "full" scholarship, whereas in other sports partial grants may be given.

Guarantees--monies paid or received as reimbursement for participating in an athletic event. Usually the home team gives the visiting team a fixed fee or a portion of the gate receipts.

Donations--a gift to the athletic department with no special privileges accorded the donor.

Contributions--money given to the athletic department with the understanding that advantages will be given to the contributor (usually ticket priorities or special privileges).

Student Activity Fees--a charge to all students at a university of which all or a portion goes to support the athletic program. At many institutions admission to athletic events is covered by this fee or the price of admission reduced.

Conference Allocation--a share of income derived by the conference schools for extra events (i.e., television appearances, bowl games).

Concessions--profit from sales other than ticket sales. The sale of food, programs, and souvenirs at athletic events are common examples.

Equipment--those articles used in the sports activities themselves.

Supplies--in this study supplies refers to articles including office machines used in the clerical work of the athletic department offices.

Travel--any travel by athletic department personnel or teams for reasons other than recruiting.

Recruiting--the act of soliciting enrollment of a prospective student athlete.

"Other" income and expenditures--For each listing of revenues or expenditures there is a category described as other. Some of the revenues and expenditures that may be included in the "other" categories are:

- a. Revenues by source--Rental of facilities, radio network income, merchandise sales, basketball playoff income, endowment income.

- b. Revenues by sport--conference distribution, student fees, donations, concessions, investment income.
- c. Expenditures by source--wages for non permanent employees, security costs, promotions, medical bills and other training room expenses, communications costs, professional services such as photography.
- d. Expenditures by sport--cost of operating the administrative offices of the athletic department including salaries, facilities maintenance, debt services, cost of new facilities, and all of the costs mentioned in c.

Basic Assumption

This research was conducted with the basic assumption that all information recorded in the questionnaire was accurate.

Limitations of the Study

1. This study was limited to the schools of the SEC:
University of Alabama, Auburn University, University of Florida, University of Georgia, University of Kentucky, Louisiana State University, University of Mississippi, Mississippi State University, University of Tennessee, Vanderbilt.
2. The financial records were obtained only from the years 1968-69 through 1978-79.
3. Inconsistency of record keeping procedures among the schools limited the findings of this study. Categories by item and by sport were not always handled exactly the same at each school.

Significance of the Study

The NCAA special meeting on economy was convened in Chicago in August, 1975 for the purpose of passing legislation aimed at reducing expenditures for athletics in member institutions. This meeting was a manifestation of the fear among college presidents, athletic directors, and coaches that the existence of collegiate athletic programs was threatened by serious economic problems. Seventy-three proposals were made in such categories as financial aid, recruiting, personnel and squad limitations, playing and practice seasons, and income distribution. Approximately 100 amendments to these proposals were offered during the session.

Pleas for economy have echoed through subsequent NCAA meetings. However, a significant economy proposal was voted down by a narrow margin at the 1976 NCAA convention. This legislation would have established the policy of awarding scholarships based on the financial need of the student athlete. Many college presidents attended this meeting and pushed for passage of this measure. At every NCAA convention during the 1970's there were proposals aimed at reducing spending or increasing revenues for college athletic departments. Many of the rules adopted during this period and listed in the NCAA manuals are discussed in the review of literature.

Adding to the problem of financing intercollegiate athletics is the fact that many colleges and universities are struggling to keep the institution itself on solid financial footing. Athletic director Dick Koenig of Valparaiso (1973) pointed out, "There always has been a problem with financing athletics. Now the problem is different.

The entire area of higher education is having financial problems. It is difficult to argue for athletics when the institution itself is hurting financially, too" (p. 39).

A Wall Street Journal (1976) article referred to sports as "the fat man in the crowded educational lifeboat" (p. 1). Now university presidents are becoming involved with this issue. Dr. Harold L. Enasson, President of Ohio State University, speaking at the 1978 convention of the National Association of Collegiate Directors of Athletics, cautioned his colleagues (NACDA, 1978):

Another concern that we have is money. We are concerned not only with a balanced budget at our own institutions but we're concerned with taking a look at intercollegiate athletics. I know from what I've read of developments around the country that there are universities committing themselves to over ambitious programs and worst of all to debt service obligations which will not be completely paid off until well into the 21st century (p. 34).

The president of Washington State University, Dr. Glenn Terrell, expressed concern as well (NACDA, 1978). He said,

I do worry about money and I think if we don't all worry more about it we will price ourselves out of the business. Whenever presidents get together in the major or minor conferences, they pound away at restricting expenditures through stipends, recruiting costs, number of coaches, traveling costs and the size of the squad generally.

It's not because we're trying to downgrade athletics, but rather to insure the survival of competitive athletics (p. 36).

A first step in sound financial planning for the future of our college and university athletic programs is to determine the status of said programs. An accurate and comprehensive picture of current figures is enhanced by historical perspective--hence the need for a tracking of the records of previous years.

It is obvious from principal economic indicators that inflation is a problem athletic administrators will have to continue to fight. Consequently, colleges and universities that have a difficult time making ends meet are going to be forced to make some adjustments in order to cope--either by reducing expenses for goods and services or by increasing revenues from ticket sales, concessions, or donations.

The need for estimates of future revenues and expenditures is established by the desire of the schools involved to plan an attack on the problem of balancing the budget. It is often helpful to share ideas with others who have similar problems. There is a need for all of the NCAA member schools to work together to combat the threat posed by rising costs. Institutions are already using an assortment of ideas to help reduce expenditures, increase revenues or both. It is important to try to determine what is effective and what is not effective. One of the goals of this study is to make this determination.

CHAPTER 2

METHODS

This study was designed to determine the trends in financing intercollegiate athletic programs in the Southeastern Conference by (1) analyzing revenues and expenditures during the period 1969-70 through 1978-79, (2) analyzing the opinions of each of the athletic directors of the 10 SEC schools concerning revenue and expense relationships at their respective schools, (3) predicting revenues and expenditures for each of the fiscal years 1979-80 through 1983-84. The investigation was conducted using the survey method of research with a questionnaire mailed to each of the Athletic Directors.

Subjects

The universities that are the subjects of this investigation comprise the Southeastern Conference. This is a collegiate athletic conference which promotes competition in the following sports: Men's football, basketball, baseball, swimming, track (indoor, cross country, and outdoor), golf, and tennis. Women's teams from the SEC compete in basketball, volleyball, golf, track, swimming, gymnastics, and tennis.

As members of the SEC these institutions share revenues from television appearances and bowl games (See Appendix D). In a move to derive additional revenues, the SEC revived the post season conference basketball tournament in 1979. For the 1979-80 basketball season the television contract value was tripled for regional broadcasts and the national broadcasts are now worth twice the previous value. This new

contract (SEC, 1979) even contains an escalation clause to increase the SEC share as commercial income increases.

Unlike many other conferences, there is no prescription for dividing revenues from athletic contests. Each school is allowed to negotiate its own contracts. The schools in the SEC with large stadiums and greater attendance would prefer working on the basis of a guarantee to visiting teams with the home team keeping the remainder of the proceeds. The schools that do not anticipate a larger crowd at a home game with a certain team would prefer to split the gate receipts. From those two basic stances the negotiations proceed.

The following is a brief description of the universities of the SEC including location, enrollment, and the intercollegiate sports offered during the 1978-79 school year. Table 1 indicates stadium capacities and average home attendance for 1979-80.

University of Alabama

The University of Alabama is located in Tuscaloosa, Alabama and has an enrollment of 17,500 students. Athletic competition at the intercollegiate level is sponsored in football, basketball, baseball, outdoor track, indoor track, cross country track, swimming, golf, and tennis for men. For women the following sports are offered: basketball, volleyball, tennis, swimming, golf, outdoor track, cross country, gymnastics with softball being added in 1980. The Alabama football team has won the SEC Championship 8 of the last 10 years. The Crimson Tide basketballers have won the conference title three times during 1970-1979.

Auburn University

Located in Auburn, Alabama with a student body of 18,476, Auburn University sponsors intercollegiate competition in basketball, football, baseball, cross country track, outdoor track, indoor track, wrestling, swimming, golf, and tennis for men. For women, basketball, volleyball, tennis, swimming, golf, outdoor track, cross country, gymnastics, indoor track, and softball are offered.

University of Florida

The University of Florida, with an enrollment of 31,000 students, is in Gainesville, Florida. Intercollegiate teams represent the University in football, basketball, baseball, tennis, swimming, track, indoor track, cross country, and golf for men and women's sports are basketball, outdoor track, cross country, tennis, swimming, softball, golf, and gymnastics.

University of Georgia

This university is located in Athens, Georgia and has an enrollment of 22,000. The University of Georgia sponsors teams in football, basketball, cross country track, indoor track, outdoor track, baseball, tennis golf, gymnastics, and wrestling which is being dropped after 1980. Women's athletic teams compete in basketball, volleyball, tennis, swimming, golf, outdoor track, indoor track, cross country, and gymnastics with women's softball being added in 1980.

University of Kentucky

Located in Lexington, Kentucky, this school has 23,500 students. Kentucky has intercollegiate teams in wrestling, football, basketball,

baseball, tennis, golf, indoor track, cross country, outdoor track, tennis, and swimming. Women's sports include golf, tennis, gymnastics, cross country, outdoor track, volleyball and basketball. Kentucky has won or tied for the conference basketball title 7 of the 10 years included in this study.

Louisiana State University

LSU is located in Baton Rouge, Louisiana. The 1978-79 enrollment was 25,238. Intercollegiate athletic teams are fielded in football, basketball, baseball, cross country track, indoor track, outdoor track, wrestling, swimming, tennis, gymnastics, and golf for men. Basketball, volleyball, track (indoor, outdoor, cross country), swimming, tennis, golf, gymnastics and softball are offered for women.

University of Mississippi

Oxford, Mississippi is the home of "Ole Miss". Enrollment is 9,516. Intercollegiate athletic teams for men are in football, basketball, baseball, indoor track, outdoor track, cross country track, golf and tennis. Women's sports include basketball, volleyball, tennis and softball. The Rebels play football in Hemingway Stadium on the campus and Memorial Stadium in Jackson, Mississippi.

Mississippi State University

Mississippi State University is in Starkville, Mississippi. The student enrollment there is 12,300. The men's intercollegiate sports program includes football, basketball, baseball, outdoor track, indoor track, cross country, tennis and golf. Women's sports are volleyball, tennis and basketball.

University of Tennessee

Knoxville, Tennessee is the home of the University of Tennessee. Enrollment is 29,721. Intercollegiate men's sports teams are sponsored in football, basketball, cross country track, indoor track, outdoor track, baseball, swimming, tennis, golf, and wrestling. Women's teams include basketball, tennis, volleyball, outdoor track, cross country track, swimming and diving.

Vanderbilt University

Vanderbilt is in Nashville, Tennessee. Its enrollment is 8,910. Men's sports in the Vanderbilt program are football, basketball, baseball, tennis, golf, outdoor track, cross country track, swimming, and soccer. Women's sports are basketball, volleyball, outdoor track, cross country track, tennis, and swimming.

Southeastern Conference Championships are currently sponsored in football, basketball, baseball, cross country track, indoor track, outdoor track, tennis, golf, and swimming for men (wrestling for the last time in 1980 because several schools have dropped the sport in recent years). Championship competition among the women's teams of the SEC are held in basketball, volleyball, golf, track, swimming, gymnastics and tennis.

Southeastern Conference football attendance increased steadily from 2,481,868 total and an average of 47,728 per game in 1969 to 3,464,112 and an average of 56,789 during the 1978 football season. Table I shows the football stadium and basketball arena capacities and average home attendance during the 1979-80 school year for each of

the ten Southeastern Conference institutions (The Southeastern Conference). The capacities of several of the football stadiums have been increased in recent years.

T A B L E 1
SEC STADIUM AND ARENA CAPACITIES
AND HOME ATTENDANCE RECORDS 1979-80

School	Football Stadium Capacities	1979 Average Home Football Attendance ¹¹	Basketball Arena Capacities	1979-80 Average Home Basketball Attendance ¹²
Alabama	59,000*	64,828	15,043	8,835
Auburn	61,261*+	55,380	13,000	6,853
Florida	62,800	59,803	5,454	3,163
Georgia	58,850	59,402	10,400	7,740
Kentucky	58,000	57,779	23,000	23,514
LSU	76,050	72,569	14,327	12,453
Mississippi	35,000 ⁹	38,176	8,400	5,868
Miss State	35,000 ⁹	39,574	10,000	6,721
Tennessee	91,249	85,357	12,944	12,618
Vanderbilt	34,000	29,609	15,626	15,202

*Also play home games at Legion Field, Birmingham, 75,130 capacity.

+Stadium addition will increase capacity to 72,169 for 1980.

⁹Also play home games at Jackson Memorial Stadium, 46,000 increasing to 61,000 for 1980.

Television receipts have been a major supplement to good football attendance in the SEC. Money derived from ABC telecasts of SEC football games has increased from \$1,242,721 in 1969 to \$2,224,440 during the 1978 season (The Southeastern Conference).

Procedures

A two-part questionnaire was employed to collect data (see Appendix B). The first section includes eight questions or statements pertaining to financing intercollegiate athletics. The respondents' opinions were recorded by ranking or deciding among the choices offered. This part of the instrument was designed by the researcher after a thorough review of the literature and an exhaustive examination of the NCAA and Southeastern Conference Rules Manuals from 1969-70 through 1979-80.

Part II of the questionnaire was designed to record revenues and expenditures for intercollegiate athletics during each of the 10 years during the period 1969-70 through 1978-79. Revenues in each year were recorded by sport and source. Expenses for each year were recorded by sport and item. Also, the number of participants, the number of equivalent full grants-in-aid, grant-in-aid cost, and conference game ticket prices in football and basketball were recorded by year. This part of the questionnaire was designed by the researcher and consists of a simple fill-in-the-blank form for recording the appropriate dollar values.

To assist in evaluating the research instrument Mike Cleary, Executive Director of the National Association of Collegiate Directors of Athletics, was asked to recommend Athletic Directors currently

employed in colleges or universities in the United States as "experts in the field." Dick Tamburo of Texas Tech University, Mike Lude of the University of Washington, and Dave Hart from the University of Missouri participated in the validation of the instrument. These athletic directors reviewed and critically analyzed the questionnaire. Their reactions and suggestions were used to refine the instrument. Members of the doctoral committee were also consulted for suggestions.

Survey Procedure

Each athletic director was contacted by telephone to determine whether he would cooperate in furnishing the financial information required in this study. The questionnaire was sent with a cover letter (see Appendix A) and a stamped, self-addressed envelope to the athletic director of each of the schools. The respondents were requested to return the questionnaire within 21 days of the date it was mailed. Twenty-four days after the mailing a follow-up telephone call was made to those institutions which had not responded by the requested date.

Organization and Analysis of the Data

The responses of the athletic directors of the 10 universities of the SEC were analyzed to determine trends in financing intercollegiate athletics at these schools. The opinions of these administrators on issues dealing with athletic revenues and expenditures were recorded in an eight-item questionnaire. An examination of these responses along with the monetary figures reported by item and by sport for each school, the percentages of the yearly athletic budget represented by each item or sport, and the yearly revenue and

expenditure relationships were utilized in this analysis of athletic financing in the SEC. Revenue and expenditure observations from 1970-1979 were used to predict 1980-84 values using regression analysis. This technique was employed to forecast future revenues on a series of observations that occurred over equally spaced time intervals. The General Linear Models Procedure from SAS (Barr, Goodnight, Sall, Helwig, 1976) was utilized in making the forecasts. Linear, quadratic, and cubic equations were tested to determine the most appropriate models for predicting future revenues and expenditures (Tables 5 and 6).

Reporting of Data

Frequency distributions are included for responses to questions in Part I, the athletic directors opinion survey. Information obtained from Part II of the research instrument is reported in the following categories:

(1) Total Revenues, (2) Predicted Revenues, (3) Revenues by Source, (4) Revenue Sources as a Percent of Total Revenues, (5) Revenues by Sport, (6) Revenues by Sport as a Percent of Total Revenues, (7) Total Expenditures, (8) Predicted Expenditures, (9) Expenditures by Item, (10) Expenditure Items as a Percent of Total, (11) Expenditures by Sport, (12) Expenditures by Sport as a Percent of Total, (13) Average Number of Participants, Scholarships, Grants-in-aid Cost, and Ticket Prices, (14) Revenue and Expenditure Relationships.

The Athletic Directors were assured of confidentiality. Consequently, schools were randomly assigned letter designations and listed as A through J in all tables.

CHAPTER 3

RESULTS

Collected data and an analysis are presented in this chapter in an attempt to determine revenue and expenditure trends among Southeastern Conference universities during the period 1969-70 through 1978-79. Also, projection of revenues and expenditures for the 5 year period from 1979-80 through 1983-84 has been made.

Questionnaires were returned by all 10 of the Southeastern Conference schools. The Athletic Director at each school was responsible for completing Part I of the questionnaire and the business manager Part II.

The respondents included in this study were from the 10 universities that comprise the Southeastern Conference. The athletic directors' opinions are revealed in tables using frequency distributions (Appendix C) and are analyzed in this chapter. For the second part of the questionnaire tables have been included for each school that detail yearly revenues and expenses during the period investigated. Financial entries are made by item and by sport with percentages used to indicate what portion each item represented of the total yearly budget. Tables and graphs are presented that show revenue and expenditure relationships. Predictions are made for 1980-84 revenues and expenditures using regression analysis.

Part I: The Athletic Director's Questionnaire

Responses to each item of part one of the questionnaire are

reported in frequency distribution tables with a brief analysis for each of the eight questions included in the survey.

Seven of the athletic directors felt they could balance the athletic budget in future years (see Table A). Three of the directors predicted expenditures greater than revenues and none felt that revenues would be substantially greater than expenditures.

Inflation was most often blamed for being the major cause of increased costs for athletics, followed closely by the addition of sports (Table B). Three of the athletic directors wrote in women's sports in this category. Recruiting costs were consistently ranked as being relatively less important as a cause of increased costs.

The trend toward raising money by promoting ticket priorities tied to donations was supported by the athletic directors as they voted this source as the one most likely to increase future revenues (Table C). Contributions was next, followed by increased ticket prices and increased ticket sales. Very little support was given to government funds, investments, or increased student activity fees as promising sources of income.

Of the eight items pertaining to NCAA legislation (listed in Table D) only two were deemed effective as methods for reducing costs by the majority of SEC athletic directors. These were the limitations on the total number of grants-in-aid awarded yearly (endorsed by all of the directors) and limitations on entertainment of recruits (endorsed by 6 of the directors). Half of the directors felt that legislation reducing the number of coaches and limiting travel squads were effective cost saving measures. It is significant to note that

eight indicated that the NCAA's athletic dormitory restrictions were not effective.

None of the athletic directors was in favor of abolishing athletic scholarships as a method of legislating a better financial situation (Table E). A majority of eight did favor scholarships for revenue producing sports only, while six favored limiting travel for athletic contests and further restrictions on recruiting practices.

Scholarships on the basis of need has been a much discussed topic at NCAA meetings. It should be noted that SEC directors were against this idea nine to one. Seven of the directors did not favor further reduction in coaching staffs nor were they in favor of allowing 12 football games in a season.

The athletic directors were asked to identify specific plans to reduce spending at their respective universities (Table F). None of the men planned reductions in the number of grants-in-aid. Seven of the athletic directors indicated they planned to reduce spending in non-revenue sports; however, only two stated they would drop one or more non-revenue sports. Seven of the athletic directors favored restricting the scheduling of intersectional athletic contests. Only one school planned a moratorium on new facilities and only one planned to reduce the number of staff members.

Seven of the respondents indicated they had no plans to restrict spending for recruiting or the number of individuals on travel squads. Four of the schools had plans to reduce spending for all sports.

The three specific plans to increase revenues most frequently marked were the soliciting more donations, increasing concession

revenues and expanding the seating capacity of sport arenas (Table G). Nine of the directors marked each of these plans. Seven of the directors stated they planned to increase revenues with more contributions tied to ticket sales. Two other plans received seven endorsements--promotions to increase ticket sales and increasing ticket prices.

Eight of the directors had no plans to increase revenues for media coverage and six indicated they would not increase student activity fees.

The 10 male athletic directors were asked about the financial future of women's athletics (Table H). Eight of the directors felt that women's sports would always be a losing proposition financially. The other two indicated that they believe women's athletics would be such a financial burden that drastic measures for the sports program as a whole would be required. None of the athletic directors felt that women's sports would make a profit or even break even during the next five years.

Part II: The Business Manager's Questionnaire

Table 2 gives each school's athletic revenues for the years 1970 through 1979. In 1970, revenues ranged from \$888,500 to \$3,099,765 with an average of \$1,991,136 among the SEC schools. In 1979 the lowest income recorded was \$3,050,254, and the highest was \$6,745,031 with an average of \$4,180,020. The smallest percentage increase in revenues among the conference schools over the 1970-79 period was 68%, and the largest increase for that 10 year period was 253%.

TABLE 2

ATHLETIC REVENUES OF THE SEC INSTITUTIONS
1970-79

SCHOOL	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
A	2,432,613	2,290,194	2,693,717	2,581,619	2,795,028	2,912,671	3,117,554	3,383,188	3,449,615	4,074,651
B	2,116,896	2,745,455	2,866,122	3,448,379	3,113,193	3,960,645	4,217,609	3,608,324	4,095,439	5,274,938
C		2,967,493	3,397,254	3,426,701	3,397,286	3,267,998	3,858,231	3,719,464	4,747,938	5,481,169
D	2,074,518	2,785,342	3,789,168	2,770,975	2,749,070	3,370,910	3,409,110	4,246,310	3,569,598	4,975,348
E	1,374,967	1,779,639	1,801,177	1,888,957	2,070,204	2,350,284	2,344,752	2,399,206	2,899,849	3,050,254
F	1,511,420	1,69,230	1,902,528	1,697,303	1,437,555	1,889,767	1,488,375	2,573,817	3,559,554	3,724,026
G	2,146,546	2,393,189	2,390,429	2,516,328	3,487,933	4,212,779	4,555,455	5,775,805	5,494,386	6,745,031
H	2,275,000	2,730,000	3,040,000	3,036,000	3,530,000	4,367,000	4,718,000	4,938,000	5,696,000	6,208,000
I	888,500	1,060,000	1,083,200	1,133,000	1,251,000	1,966,000	2,190,300	2,298,900	2,636,000	3,134,500
J	3,099,765	3,892,583	4,363,582	3,395,359	3,928,311	4,469,176	4,490,096	4,701,522	5,097,013	5,877,317

Most schools showed steady and consistent increases in total athletic income during the period of the study.

Table 3 illustrates each school's total athletic expenditures for the period from 1970 through 1979. In 1970, athletic expenditures at SEC schools ranged from a low of \$919,100 to a high of \$3,198,646 with an average of \$1,917,959. In 1979, the smallest amount spent was \$3,113,919 almost as large as the highest amount spent in 1970. Largest amount spent by an SEC school was \$6,240,540. One school had a percentage increase of 242% during 1970-79 while the smallest percentage increase in expenditures during this same period was 96%.

Table 4 is a listing of the annual balances for each school derived by subtracting the expenditures from the revenues for each year. It summarizes the profits and losses of the subject schools. Figures 1-10 give another view of revenue and expenditure relationships. Revenues and expenditures for each school for the 10-year period of the study are plotted on graphs.

School A showed a very consistent profit during the period 1970 through 1979. It is clear in Figure 1 that there was a substantial difference in revenues and expenditures each year. In 1970, school B has a negative balance, but in subsequent years through 1979, a profit was shown. Figure 2 indicates little difference in revenues and expenditures particularly in the years 1973-79. The highest net was \$313,893 in 1972. With the exception of 1977, school C showed a solid profit throughout the decade. A fluctuating financial picture is shown for school D (see Figure 4) with a negative balance in 5 of the last 7 years. Five profitable years and 5 years with a loss are

TABLE 3
ATHLETIC EXPENDITURES OF THE SEC INSTITUTIONS
1970-79

SCHOOL	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
A	1,739,843	1,750,606	2,123,982	2,160,412	2,423,038	2,512,701	2,876,835	3,116,122	2,959,462	3,478,961
B	2,552,395	2,475,834	2,552,229	3,418,656	3,052,465	3,881,454	4,077,310	3,528,003	4,028,239	5,219,741
C		2,368,918	2,435,802	2,769,080	2,773,467	2,806,568	3,106,159	3,782,786	4,210,402	5,228,054
D	2,074,518	2,705,342	3,789,168	2,770,975	2,749,070	3,370,910	3,409,110	4,246,310	3,569,598	4,975,348
E	1,285,619	1,912,907	1,928,134	2,092,634	2,133,412	2,303,644	2,322,587	2,188,796	2,544,809	3,113,969
F	1,494,051	1,611,632	1,722,040	1,602,714	1,692,028	1,983,099	1,833,896	1,971,546	3,078,969	3,453,284
G	1,820,465	1,888,385	1,857,937	2,008,983	3,023,153	3,448,975	3,432,914	4,061,053	4,450,466	5,197,358
H	2,167,000	2,450,000	2,675,000	2,820,000	3,586,000	4,397,000	4,350,000	4,760,000	5,919,000	6,292,000
I	919,100	996,800	1,067,400	1,122,700	1,376,200	2,121,000	2,113,400	2,298,900	2,636,000	3,134,500
J	3,198,646	4,123,535	4,132,034	3,531,704	3,863,609	4,677,981	4,409,080	4,683,794	5,487,839	6,240,540

TABLE 4

ATHLETIC REVENUE AND EXPENDITURE BALANCES FOR SEC INSTITUTIONS
1970-79

SCHOOL/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
SCHOOL A	692,770	531,588	569,735	513,207	371,990	399,970	240,719	267,066	490,153	595,690
SCHOOL B	-435,499	269,621	313,893	29,733	60,728	69,191	140,299	80,321	67,200	55,197
SCHOOL C		598,575	961,452	657,621	623,819	461,430	752,027	-63,322	537,456	253,115
SCHOOL D	142,899	561,888	1,378,721	-338,113	-584,603	52,437	-621,864	-432,675	-269,290	265,938
SCHOOL E	89,348	-133,260	-126,957	-203,677	-63,208	46,640	22,165	210,410	355,040	-63,715
SCHOOL F	17,369	47,590	100,488	94,589	-254,473	-93,332	-345,521	602,271	480,585	270,742
SCHOOL G	326,081	504,804	532,492	507,345	464,780	763,804	1,122,541	1,714,752	1,043,920	1,547,673
SCHOOL H	108,000	240,000	365,000	216,000	-56,000	-30,000	368,000	178,000	-223,000	308,000
SCHOOL I	-30,600	63,200	15,800	10,300	-125,200	-155,000	76,900	0	0	0
SCHOOL J	-98,881	-230,952	231,540	-136,425	64,702	-208,805	81,016	17,728	-390,826	-363,223

shown for school E. From a positive point of view, 4 of the last 5 years positive balances have been recorded. Three deficit years were reported among the 10 years of the study for school F. Figure 6 reveals the middle years of the decade (1974-76) as the years with losses. However, the largest profit margins for the decade were reported during the last 3 years. School G reported a steadily rising profit margin during the decade reaching a high of over \$1,500,000 in 1979. Seven positive balance sheets were reported by school H. Figure 8 shows expenditures were held at the same level for 1978 and 1979 and greater revenues for 1979 yielded a \$308,000 profit. A balanced budget in each of the last 3 years is notable in school I's records. Prior to that there were 4 profitable years and 3 negative balances during the period investigated. In 6 of the 10 years, school J spent more money than it took in. This includes negative results in the last 2 years, 1978 and 1979. Figure 10 reveals the inconsistent profit and loss pattern for this school.

Regression analysis was used to project total revenues and expenditures for fiscal years 1980 through 1984. Projected revenues for 1980 (see Table 5) ranged from \$3,114,484 to \$7,862,146 while 1984 projections ranged from a low of \$3,782,525 to \$12,766,354. Expense projections revealed in Table 6 show a low figure of \$2,950,713 for 1980 and a high figure of \$6,952,831 that year. In 1984 the predicted range is from \$3,509,303 to \$11,956,900. Of the 40 balances derived when comparing these two sets of projections, 19 of them are negative.

FIGURE 1
SCHOOL A
YEARLY REVENUE AND EXPENSE GRAPH

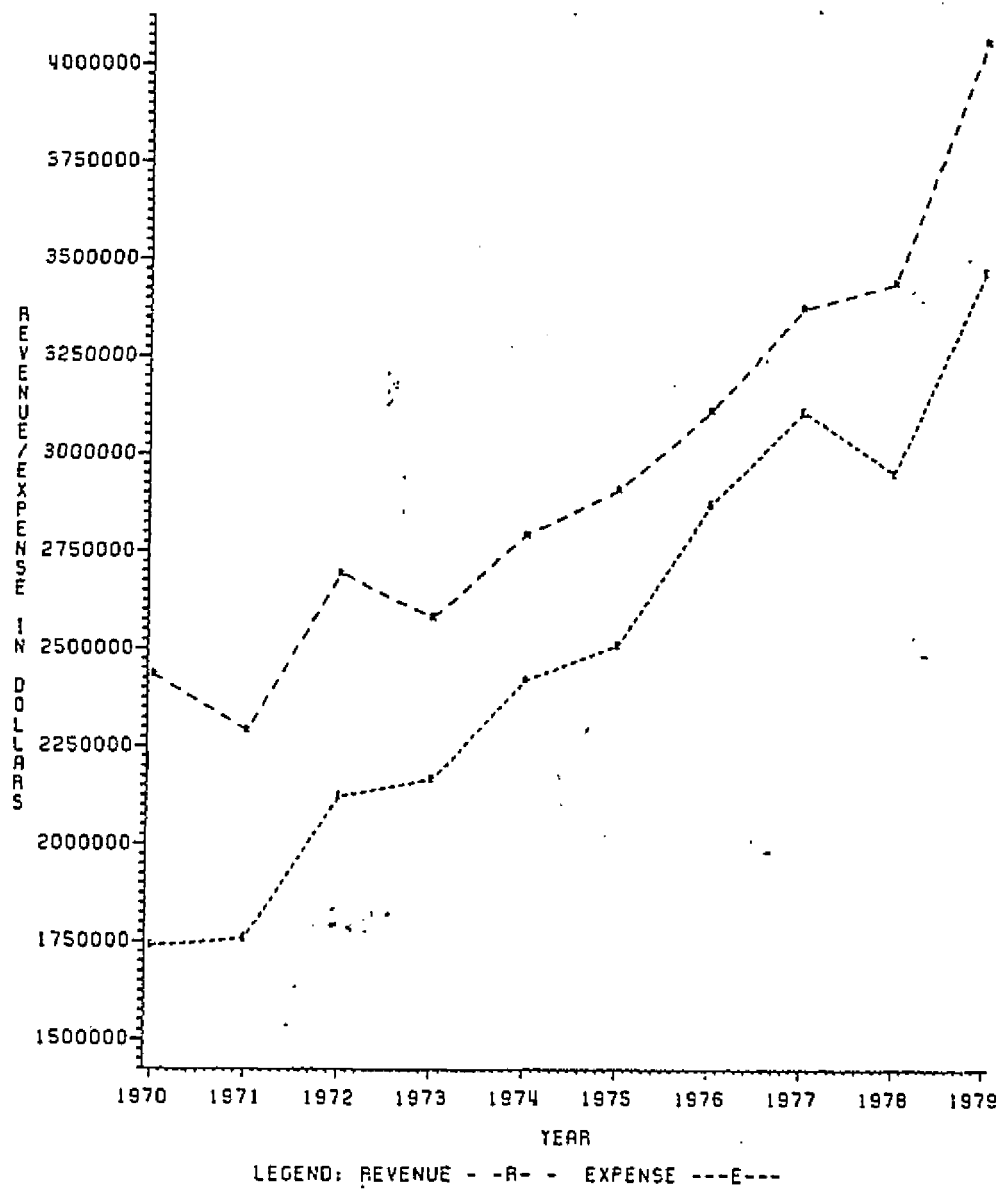


FIGURE 2
SCHOOL B
YEARLY REVENUE AND EXPENSE GRAPH

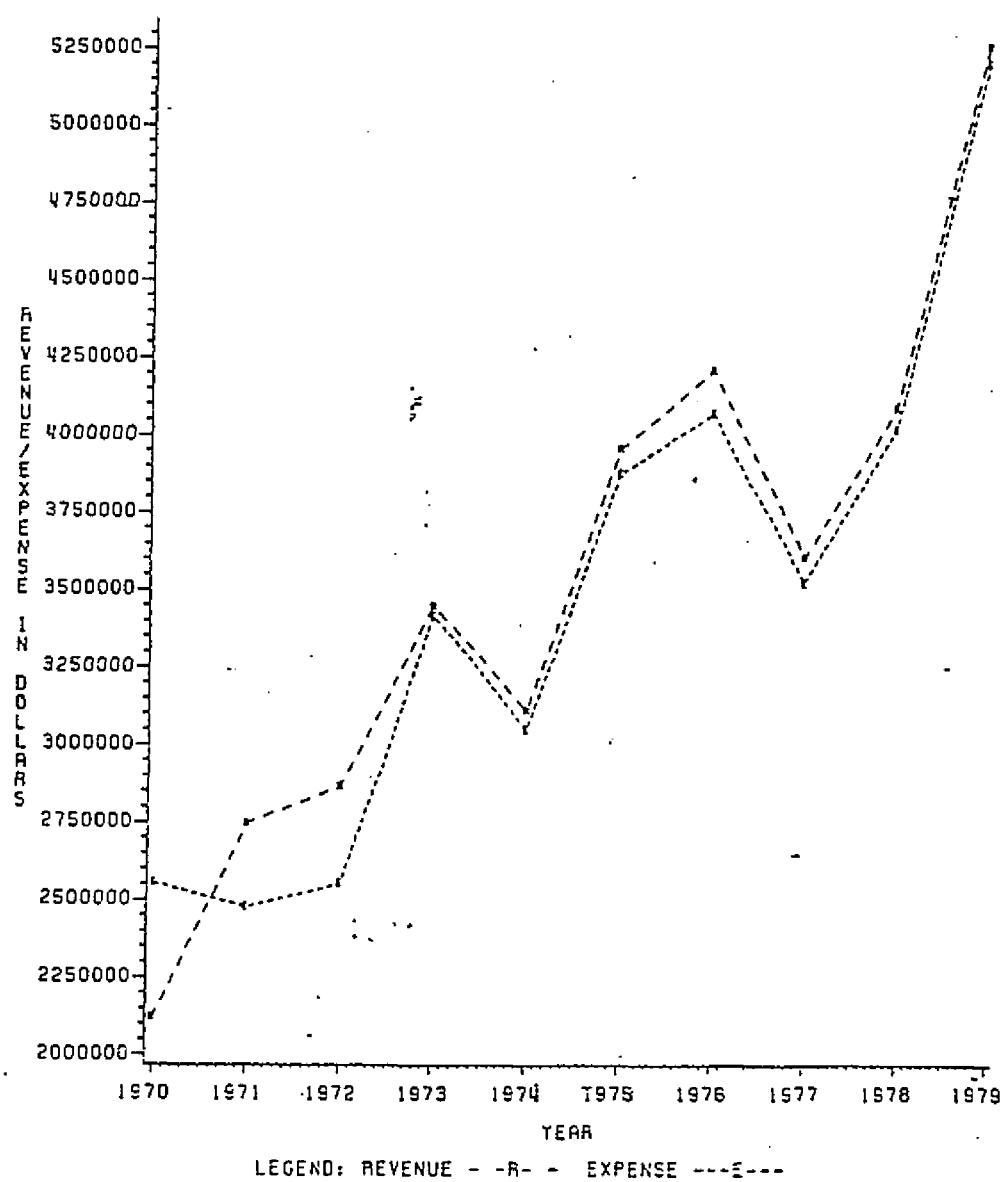
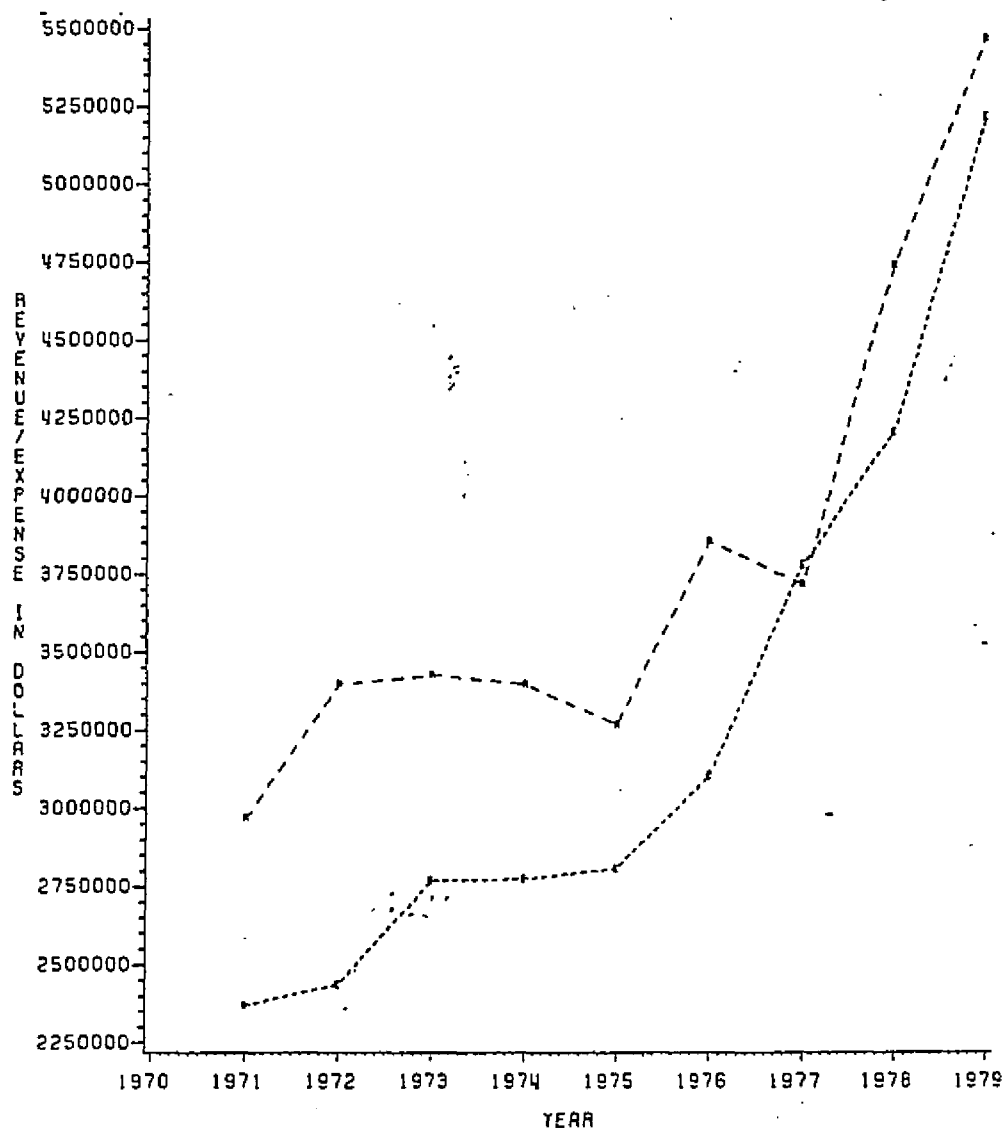


FIGURE 3

SCHOOL C

YEARLY REVENUE AND EXPENSE GRAPH



LEGEND: REVENUE - -R- - EXPENSE ---E---

FIGURE 4
SCHOOL D
YEARLY REVENUE AND EXPENSE GRAPH

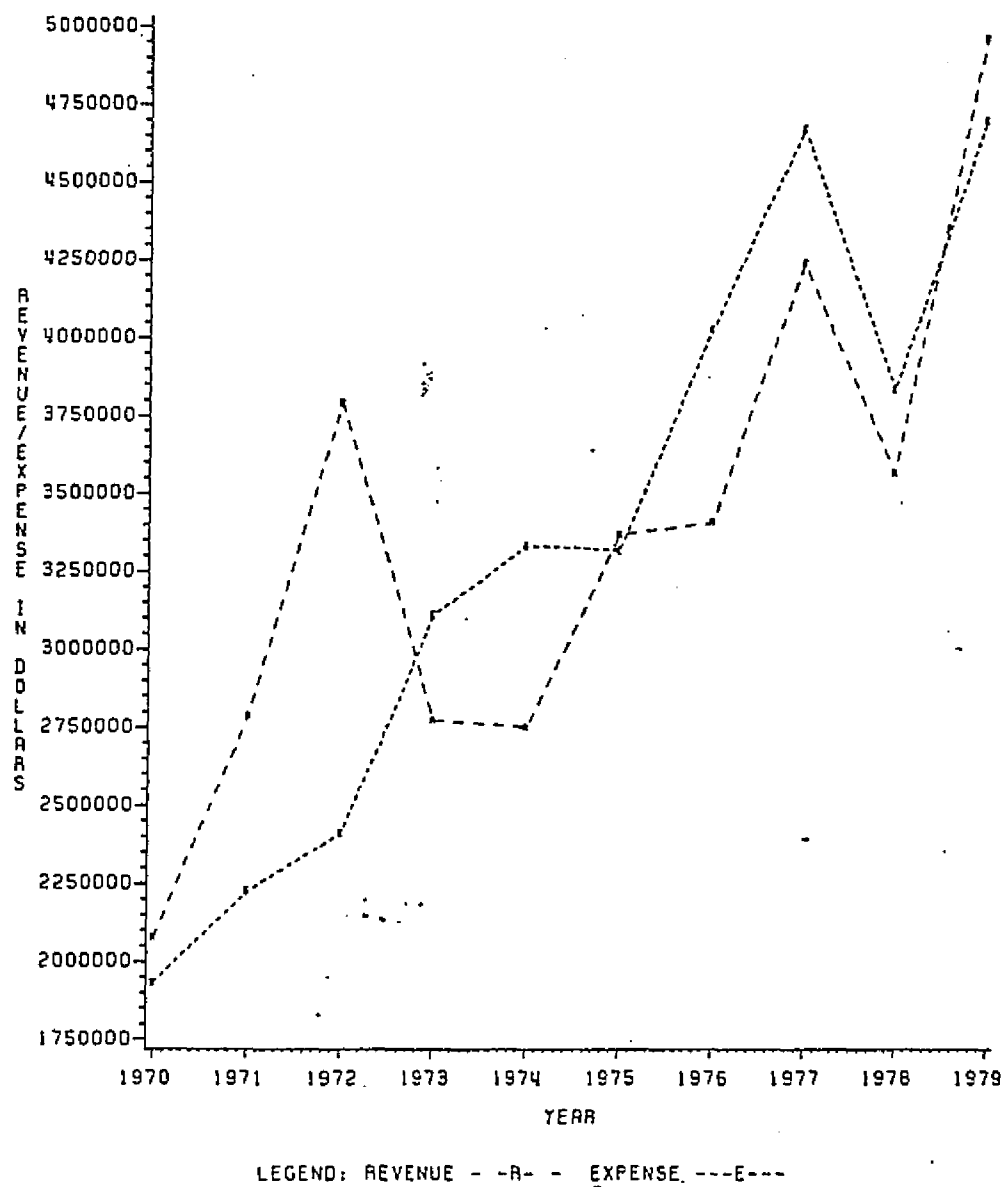


FIGURE 5
SCHOOL E
YEARLY REVENUE AND EXPENSE GRAPH

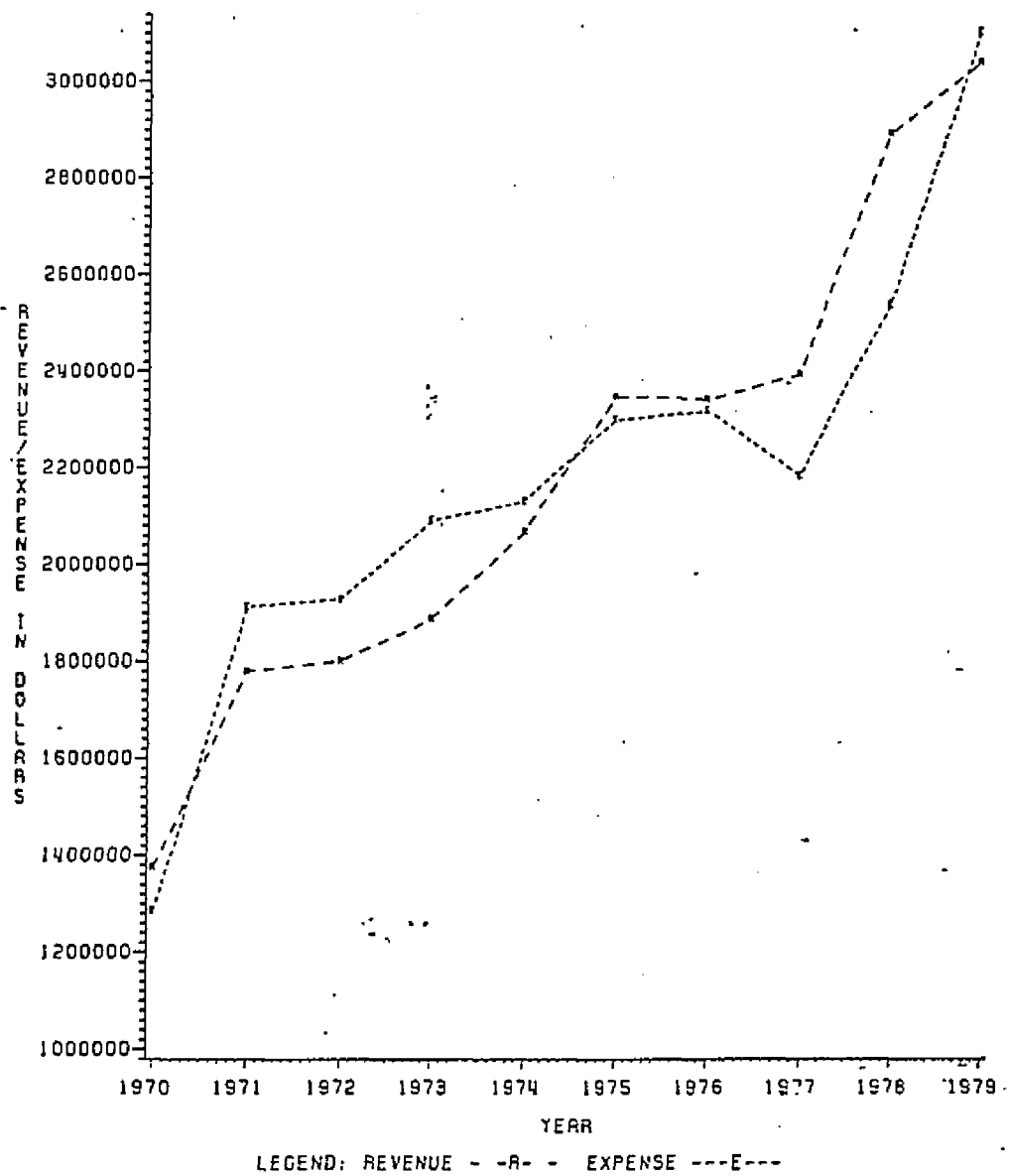
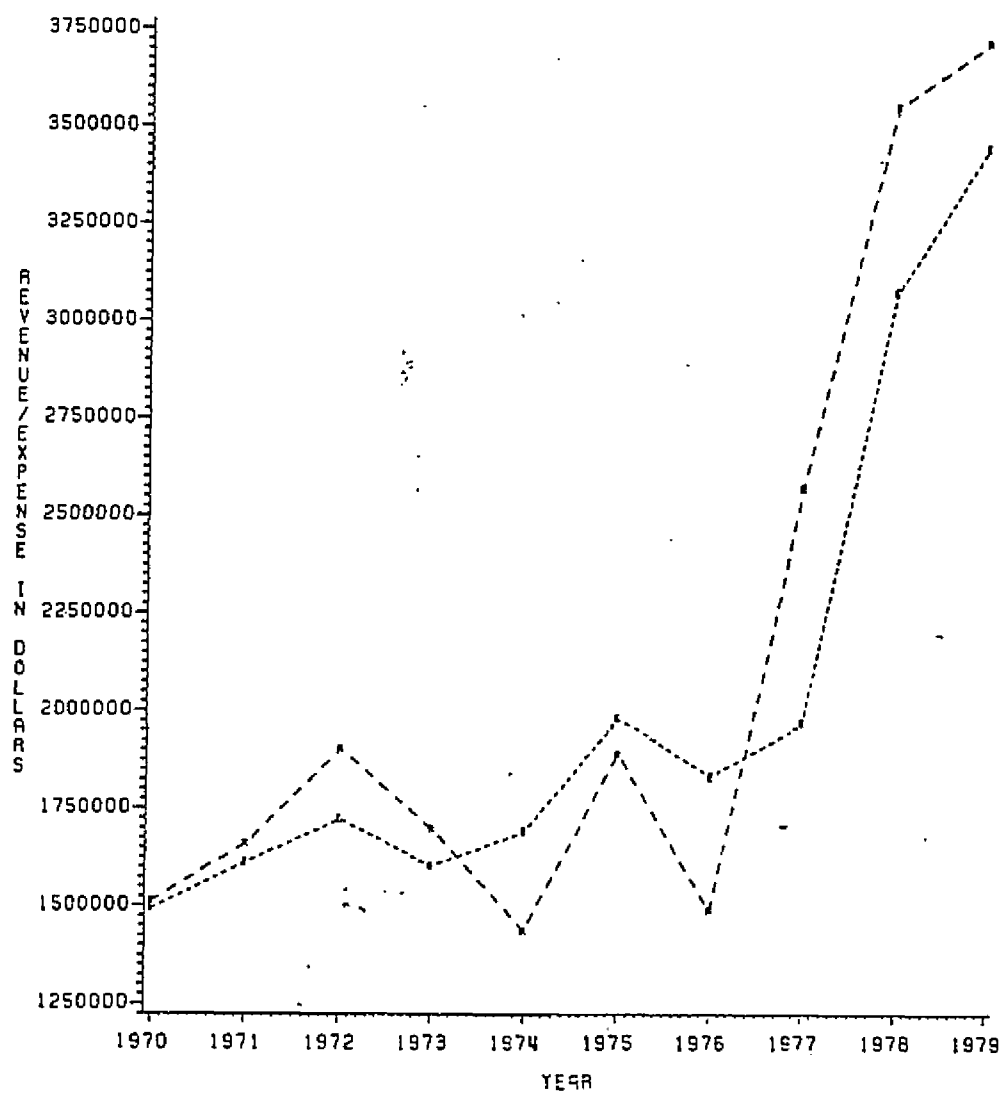


FIGURE 6
SCHOOL F
YEARLY REVENUE AND EXPENSE GRAPH



LEGEND: REVENUE - -R- - EXPENSE ---E---

FIGURE 7
SCHOOL G
YEARLY REVENUE AND EXPENSE GRAPH

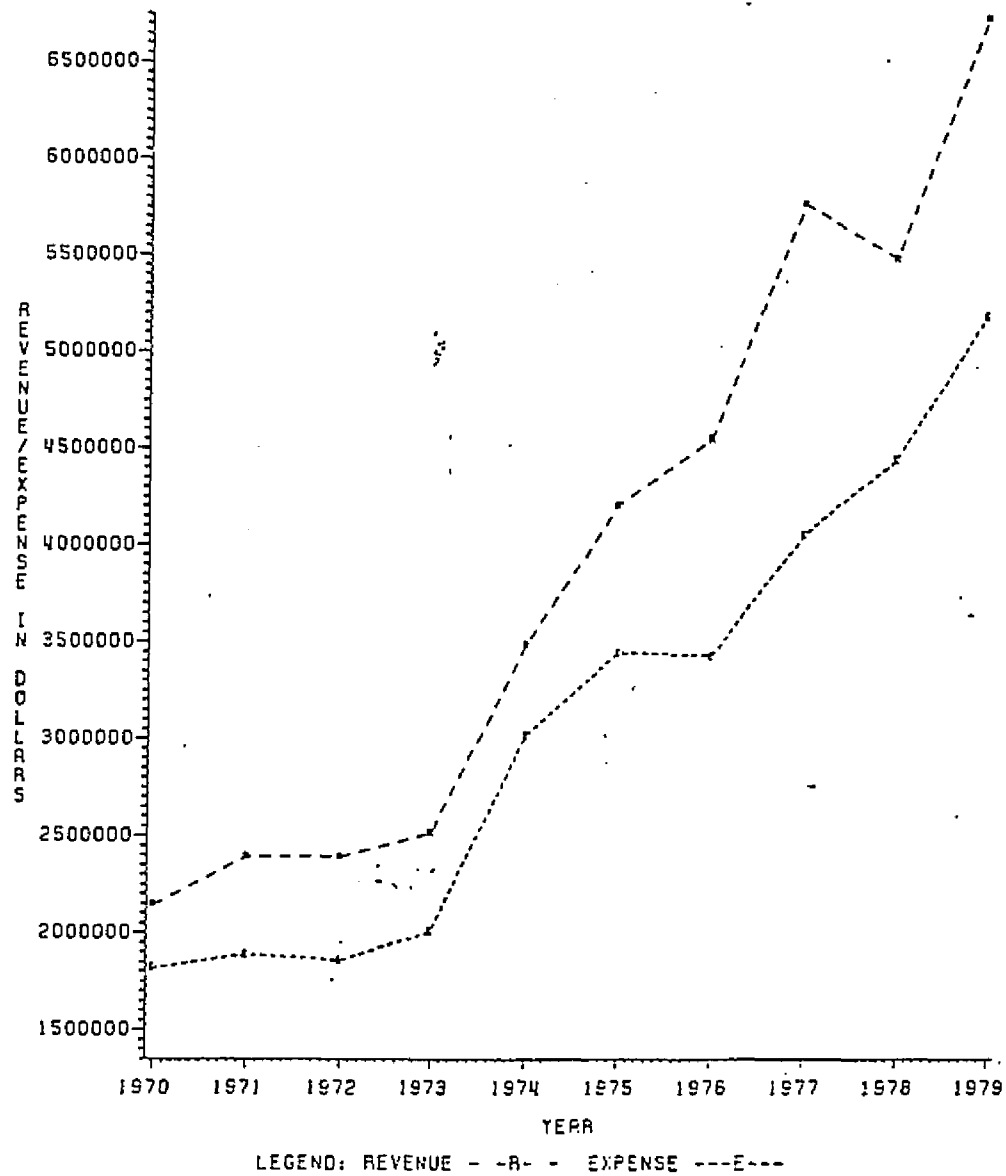


FIGURE 8
SCHOOL H
YEARLY REVENUE AND EXPENSE GRAPH

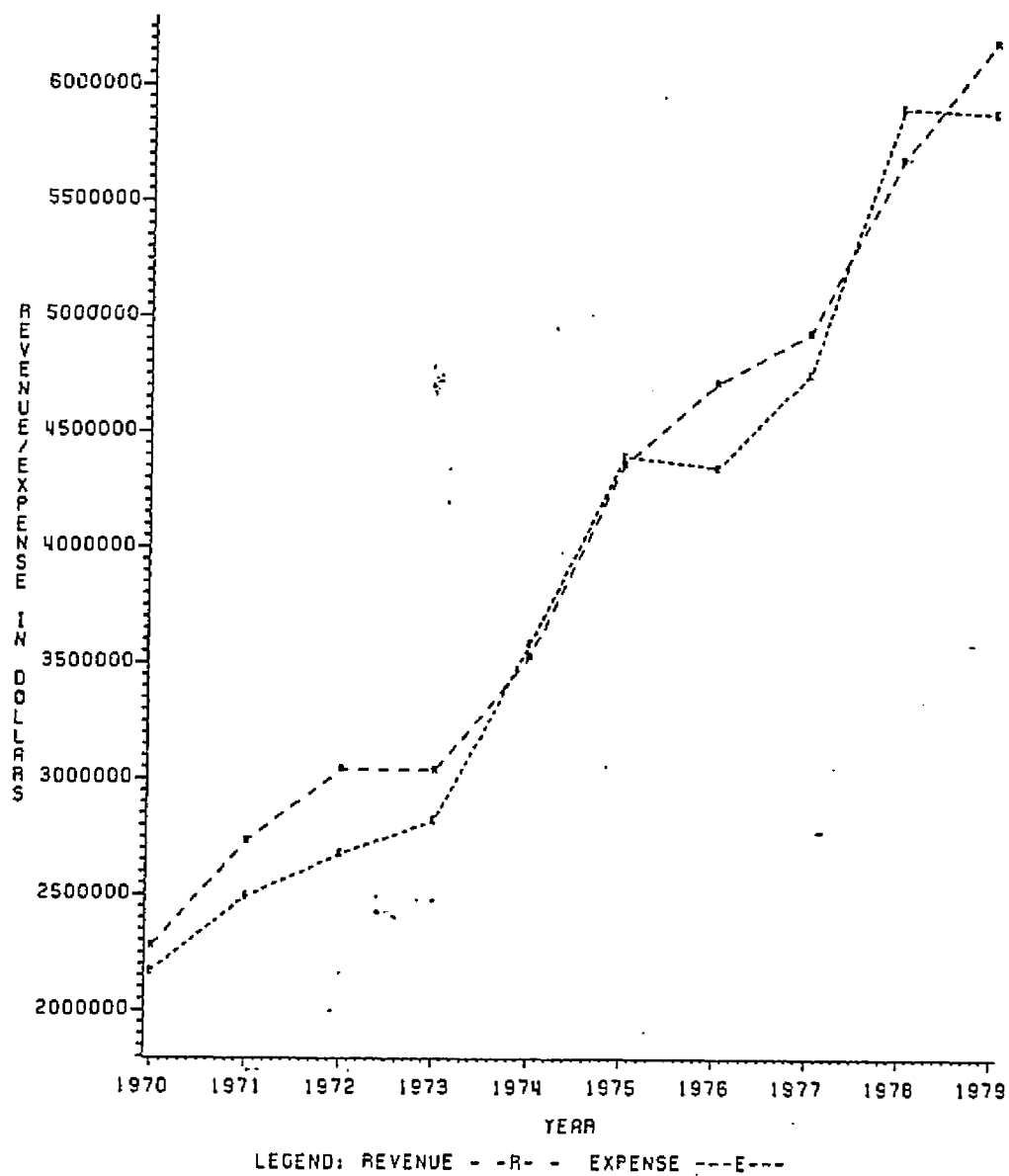


FIGURE 9

SCHOOL I

YEARLY REVENUE AND EXPENSE GRAPH

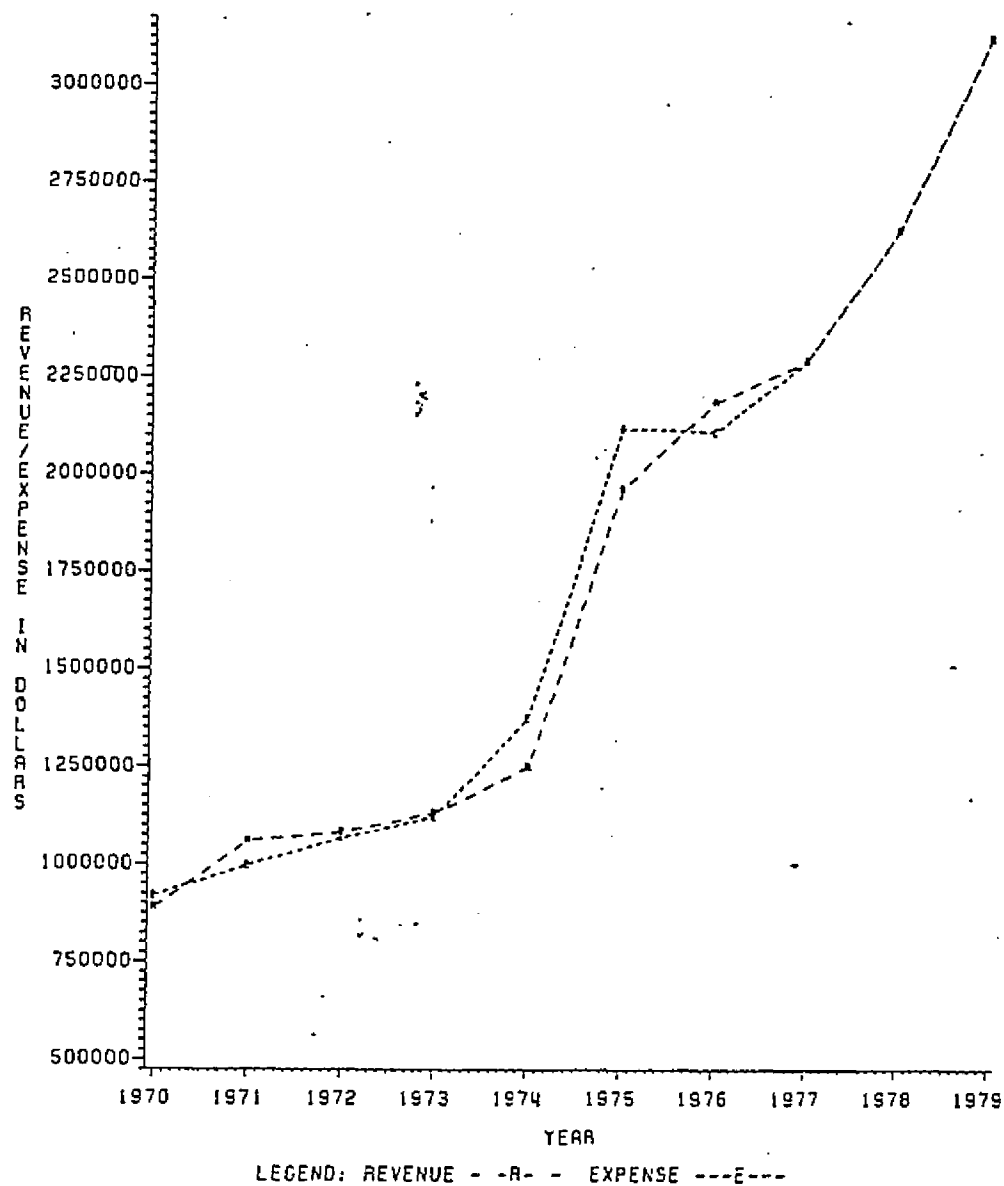


FIGURE 10
SCHOOL J
YEARLY REVENUE AND EXPENSE GRAPH

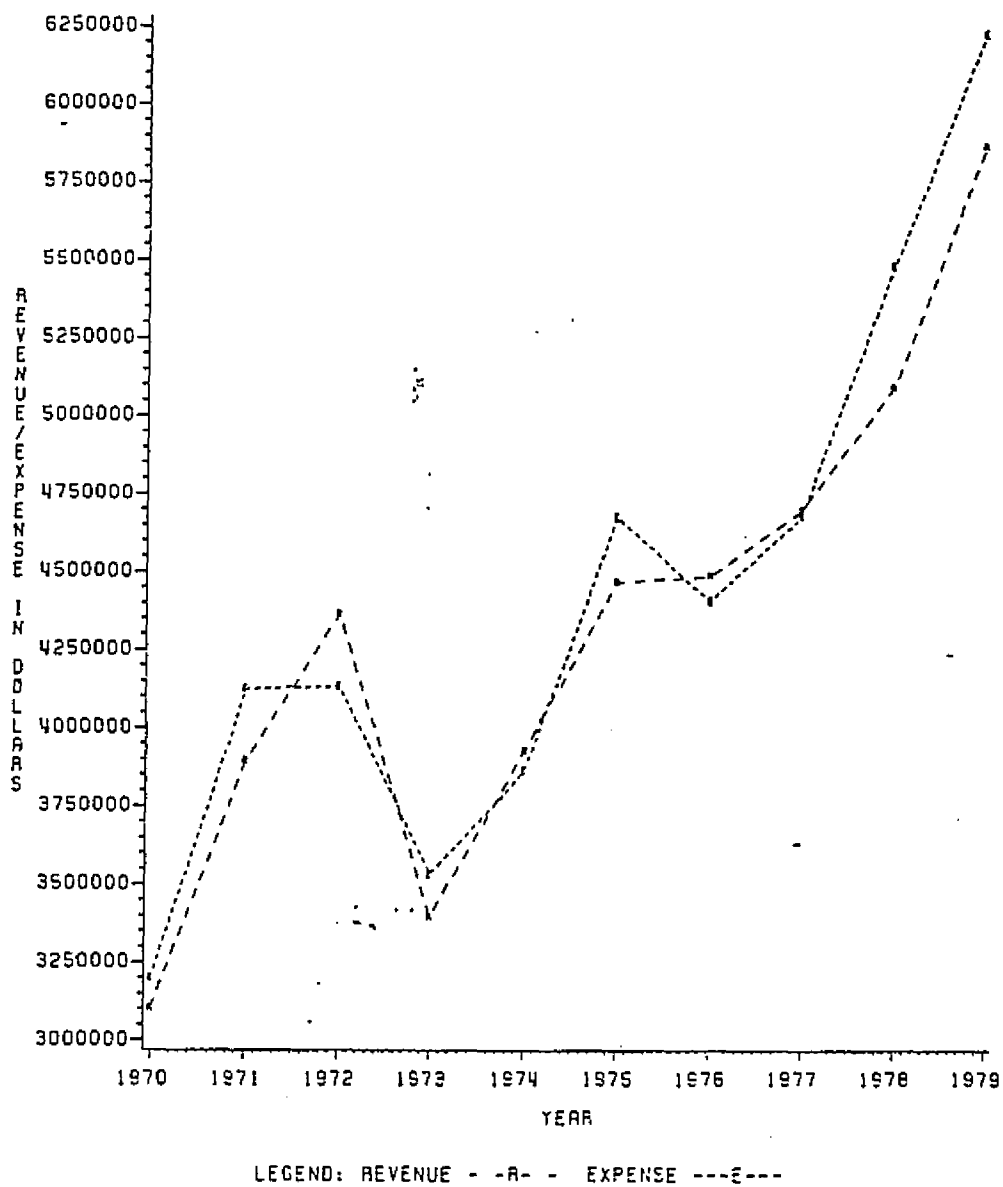


TABLE 5
PROJECTED REVENUES
1980-84

SCHOOL/YEAR	1980	1981	1982	1983	1984	Equation	R ²
A	4,255,699	4,613,276	5,001,946	5,421,711	5,872,569	Quadratic	0.96
B	5,035,981	5,307,123	5,578,264	5,849,406	6,120,548	Linear	0.83
C	6,002,038	6,877,823	7,912,441	9,119,128	10,511,117	Cubic	0.91
D	5,008,356	5,463,985	5,959,234	6,494,103	7,068,592	Quadratic	0.65
E	3,114,484	3,281,494	3,448,504	3,615,515	3,782,525	Linear	0.95
F	4,488,187	5,392,903	6,461,698	7,708,246	9,146,220	Cubic	0.84
G	7,862,446	8,946,730	10,125,626	11,398,834	12,766,354	Quadratic	0.96
H	6,438,200	6,871,727	6,305,254	7,738,782	8,172,309	Linear	0.97
I	3,626,641	4,145,884	4,710,278	5,319,825	5,974,522	Quadratic	0.97
J	6,099,535	6,592,449	7,128,226	7,706,865	8,328,366	Quadratic	0.82

TABLE 6
PROJECTED EXPENDITURES
1980-84

SCHOOL/YEAR	1980	1981	1982	1983	1984	Equation	R ²
A	3,556,919	3,746,214	3,935,509	4,124,804	4,314,099	Linear	0.96
B	5,368,245	5,895,046	6,467,656	7,086,075	7,750,303	Quadratic	0.81
C	5,973,053	7,049,283	8,320,697	9,802,563	11,514,145	Cubic	0.97
D	4,588,008	4,808,731	5,029,453	5,250,176	5,470,898	Linear	0.63
E	2,950,713	3,090,360	3,230,008	3,369,656	3,509,303	Linear	0.81
F	3,935,782	4,665,882	5,528,393	6,534,350	7,694,787	Cubi	0.89
G	5,988,056	6,787,923	7,657,344	8,596,318	9,604,846	Quadratic	0.96
H	6,353,933	6,798,939	8,243,945	7,688,951	8,133,975	Linear	0.96
I	3,632,040	4,148,757	4,710,405	5,316,986	5,968,498	Quadratic	0.96
J	6,952,831	7,924,756	9,072,950	10,412,102	11,956,900	Cubic	0.86

Over a year elapsed from the time I requested the information examined in this study until it was all received. Consequently, 1979-80 financial records had been recorded at each school. A letter was sent to each athletic director asking for his school's total revenues and expenditures for 1979-80. Eight responses were collected. Table 7 gives a comparison of actual and predicted 1980 revenues and expenditures. For 5 of the 8 schools actual revenues were higher than predicted. In the case of expenditure predictions 6 of the 8 schools showed higher actual expenditures. It should be noted also that 6 of the 8 schools reporting had positive balances while two of the schools spent more than they made.

TABLE 7

COMPARISON OF ACTUAL AND PREDICTED 1980 REVENUES AND EXPENDITURES

SCHOOL	REVENUES	PREDICTED REVENUES	EXPENDITURES	PREDICTED EXPENDITURES
A	7,485,187	4,255,698	5,558,163	3,556,919
B	4,461,351	5,035,980	3,829,278	5,368,245
C	7,551,938	6,002,037	6,660,250	5,973,053
D	4,860,000	5,008,356	4,230,000	4,588,008
E	4,093,436	3,114,484	4,262,850	2,950,713
G	8,500,000	7,862,145	6,150,000	5,988,056
H	6,075,000	6,438,200	6,814,000	6,353,933
J	7,577,179	6,099,535	7,331,163	6,952,831

Revenues by Source

Seven of the schools (A, C, F, G, H, I, and J) reported athletic revenues by source. The following categories were included: ticket sales, guarantees, donations with tickets, contributions, conference allocations, student fees with admission, student fees without admission, government aid, investments, concessions, institutional aid, and other. The single highest source of income for each school in every year during the period investigated was ticket sales. A steady increase in income for most revenue categories from 1970 to 1979 was reported. Tables I through O in Appendix C give revenue amounts by source and percentage for each school during the years included in the study.

Revenue Percentages by Source

Seven of the schools (A, C, F, G, H, I, AND J) reported athletic revenue percentages by source (Tables P-V). Donations and "other" revenues consistently accounted for increased percentages over the period of the study. Conference allocation and student fees were revenue categories that yielded reduced portions of the total athletic income. Some schools showed consistency in the proportion accounted for by each source. For example, the largest change found in any one revenue category for school A when comparing 1970 income and 1979 income was a 2.3% decrease in student fees, which was 9.5% in 1970 and 7.2% in 1979.

Revenues by Sport

Schools A, B, C, D, F, G, H, I, and J reported revenues by sport categories. The sport categories were divided into football,

basketball, other men's sports, women's sports and revenue not related to a specific sport. Revenues reported in this manner revealed steady increases in income during the period of the study in most categories. Tables W through EE in Appendix C give dollar amounts for revenues by sports. Football was by far the strongest revenue producer for each school. In 1979, football revenues ranged from \$2,373,000 to \$4,096,234. Revenue not related to a specific sport was the second greatest source of income during the decade from 1970-1979. Basketball was the next strongest contributor to athletic income. Five of the nine schools recording revenues by sport revealed no income from women's athletics while three schools had entries in the last 3 years included in the study and one school had an entry only in 1979. The largest amount of revenue from this sports category in any year was \$12,656. Two schools indicated no revenue from other men's sports. Among the other seven schools two had income of no more than \$20,000 in any year from other men's sports, three had under \$35,000 each year, and two showed revenues over \$100,000--one school on several occasions and the other school in only one year.

Revenue Percentages by Sport

Tables FF through NN show sports revenues as a percentage of the total yearly athletic budget for the years 1970-1979. Football accounts for over 50% of the athletic revenues for each school in each year of this investigation with the exception of the period from 1970-1972 for school G. In 1970 football earned 91.4% of the athletic dollar at school F. However, football income represented a

smaller percentage of the athletic budget for six of eight schools in 1979 as compared to 1970.

Expenditures by Item

Schools A, C, F, G, H, I, and J reported expenditures by item. The categories included grants-in-aid, guarantees paid, salaries and wages, equipment and supplies, travel, recruiting, office expenses, maintenance, debt service, and other. Tables OO through UU show expenses by item for these categories. There was quite a difference by school in the amount spent for these items. Grants-in-aid costs, salaries and wages, and other expenses were the most consistent major expense categories for all schools. Expenditures in most categories showed steady increases from 1970 to 1979. Salaries and wages exhibited very high increases among all schools during this period.

In 1970, other expenses was the leading expense classification with salaries and grants-in-aid costs following. By 1979, salaries was easily the greatest expense category with other expenses second and grant costs third. By this time travel, equipment and maintenance also represented major expenditures for SEC schools.

Expenditure Percentages by Item

Expenditure percentages by item were computed for each school in each year reported (Tables VV-BBB). Salaries and wages, other expenses and grants-in-aid were the categories which accounted for the greatest portion of athletic spending during the period of this investigation. A greater percentage of the athletic dollar was spent for salaries and wages in 1979 compared to 1970. Travel costs was

another category which showed a substantial increase in the percentage of spending during the period included in this study. Grants-in-aid costs and other expenses were categories which accounted for a smaller portion of athletic expenditures in 1979 compared to 1970.

Expenditures by Sport

A breakdown of expenses by sport categories is reported in Tables CCC through KKK in Appendix C. Figures are listed by sport for schools A, B, C, D, F, G, H, I, and J. A close examination of the figures reveals that more money was spent for football than all the other sports combined at each SEC school in each year included in this investigation. It is also noteworthy that even in 1979 more money was spent for other men's sports than women's sports at all nine of the conference schools which reported expenditures by sport. Expenditures not assigned to a specific sport was a major expense category. In fact, in 1979 this category ranked higher than football at five of the nine schools reporting.

Expenditure Percentages by Sport

Of the schools recording expenditures by sport, most of them showed a reduced portion of the athletic dollar spent for football in 1979 as compared with their earliest entry of the decade included in this investigation (see Tables LLL-TTT). Spending for other men's sports was up slightly at the majority of the SEC institutions.

A noteworthy comparison is revenue percentages by sport and expenditure percentages by sport for 1979. Football revenue percentages ranged from 50.6% to 82.3% with six of nine schools reporting 60% or more. Football expenditures in that same year ranged

from 18.4% to 58%. At one SEC school basketball accounted for 29.1% of 1979 revenues and spent 23.4% of the athletic dollar. However, among the remainder of the schools' revenues, basketball accounted for from 4.5% to 11% while expenditures ranged from 4.5% to 11.2%. The greatest portion of athletic revenues contributed by other men's sports at a SEC school in 1979 was 3.3%. In that year 13% of the budget was spent on this sports category at one school. At the same time 5% was the greatest figure recorded for spending on women's sports.

Participants, Grant Costs, Ticket Prices

Six of the schools reported number of participants, equivalent full grants-in-aid, grant cost, football and basketball ticket prices (see Table UUU). The average number of participants in athletics in the SEC in 1970 was 228 while in 1979 the number was 335. The number of equivalent grants-in-aid remained about the same in 1979 as in 1970. The average grant cost increased from \$1,993 per year in 1970 to \$3,183 in 1979. Football ticket prices increased from \$7 to \$10 during this period while basketball ticket prices increased from \$3 to \$4.

CHAPTER 4

DISCUSSION

The purposes of this study were to examine past trends and determine future ones in financing intercollegiate athletics in the Southeastern Conference by (1) recording athletic revenues and expenditures at each of the 10 SEC universities during the period 1969-70 through 1978-79, (2) ascertaining the opinions of the SEC Athletic Directors concerning athletic revenue and expenditure relationships at their respective universities and (3) predicting 1979-80 through 1983-84 revenues and expenditures using regression analysis. The responses to the questionnaire indicated concern among the athletic directors of the SEC universities about the financial future of college athletics at their respective universities, although none felt they would face expenditures substantially higher than revenues. The average cost of administering an SEC athletic program in 1979 was more than double the 1970 figure. Inflation and the addition of sports to the athletic program were cited as major causes of increased costs. The effects of inflation were evident in the expense category of salaries and wages which became the greatest expense item during the period of the investigation. The athletic directors, who were all male, unanimously viewed women's athletics as a hopeless cause from a financial perspective. The addition of these sports for women during the past decade made administering athletic programs even more difficult because they

were already burdened by several non-revenue producing men's sports. So at a time when the rate of inflation was very high, the cost of more sports programs was added.

A review of the relationship between athletic revenues and expenditures among SEC universities during 1970-1979 revealed a substantial number of negative balances. Only two of the schools showed a positive balance for every year included in the investigation. Average expenditures for athletics in the SEC in 1979 was \$4,594,175 compared with average revenues of \$4,180,020. This was the first and only year during the period of this investigation that average expenditures were greater than average revenues.

The acknowledged key product in the SEC athletic financial picture is football. The athletic directors have indicated they intend to maintain strong, competitive football programs and rely on this product to increase income. During the decade covered in this investigation, football produced the greatest amount of revenue for each of the schools. Football ticket sales were the leading source of income and much of the donation income was tied to football ticket priorities. It is noteworthy that although the percentage of income from football has remained about the same, the portion of the athletic dollar spent for football was smaller in 1979 when compared to 1970. The addition of sports programs has left a smaller part of the budget for football.

The second strongest revenue source among the schools of the SEC was men's basketball. Attendance figures place basketball second in interest and support among fans and students. However, only two

of the eight schools responding with comprehensive reports showed a consistent profit in this sport. Increased popularity of basketball in the SEC and evidence that some basketball programs have shown profits indicate that men's basketball has a chance to be self-supporting. Football and basketball have shown they can compete for the entertainment dollar, but the other men's sports and women's sports have not. A major concern confronting the athletic administrators is having so many products that do not produce income.

Revenues and expenditures increased steadily during the decade included in this investigation. Increased revenues were derived from increases in ticket prices, greater attendance at football and basketball games, substantial increases in donations, and more television money. The pattern of ticket price increases supports the contention that college athletic administrators have been concerned with maintaining athletic event ticket prices that are competitive with other forms of entertainment. More tickets are being sold, however, there is concern about ticket revenues because of stadium size limitations. With the cost of new construction and high interest rates, this is a legitimate concern. The cost of new seats seems to be escalating faster than athletic administrators are willing for ticket prices to increase. Selling football and basketball to a larger television audience is an alternative that could produce more income. Donations were sought to bolster income at each of the SEC universities. Revenues have been derived from pure contributions and donations linked to ticket priorities. This, along with various other fund raising methods, is becoming a major thrust because

administrators see upper bounds for attendance and competitive ticket prices while there is no apparent limit for inflation. During the period 1970-1979, salaries and wages became the greatest expenditure category. Also, a steady increase in the cost of grants-in-aid was recorded. A greater percentage of the athletic dollar was spent for salaries and wages, travel, and expenses not related to a specific sport in 1979 as compared to 1970. These findings are evidence both of inflation's effect on athletic expenses and the greater number of participants within the athletic programs in 1979. More sports means more players and, of equal importance financially, more coaches and other athletic department support personnel.

The effect of more participants has been tempered somewhat by the NCAA regulation on the number of grants-in-aid allowable. While the average number of participants was greater in 1979 the number of equivalent grants-in-aid was nearly the same in 1979 as in 1970. The athletic directors of the SEC deemed this rule effective in reducing expenditures. Limitations on the entertainment of recruits was the only other rule cited as an effective measure to reduce spending among the many NCAA regulations aimed at saving money. The findings of this study indicate the SEC athletic directors would like to see the NCAA pass legislation pertaining to: (1) granting scholarships only in revenue producing sports programs, (2) limiting travel, and (3) further restricting recruiting practices. Again, this reflects support for football and basketball, the revenue producers. The athletic directors are willing to make reductions in the other men's and women's sports. In response to a question concerning specific

plans to reduce spending for athletics at their respective schools, the majority of directors cited plans to restrict spending in non-revenue sports. Other specific plans included scheduling fewer inter-sectional athletic events and restricting travel to athletic events by non-players. The athletic directors of the SEC are committed to maintaining strong football and basketball programs. It is evident that any cutbacks will be made in the other sports programs at these universities.

The basic plan indicated by the directors for coping with the financial problems of administering an SEC athletic program has been oriented more toward increasing revenues than reducing spending. The athletic directors favored six specific plans to increase income compared to three plans to reduce expenditures. These plans were: (1) increase seating capacity of arenas, (2) solicit more donations, (3) increase concession revenues, (4) increase ticket prices, (5) increase contributions for more ticket privileges, and (6) promotions to increase ticket sales. It appears the administrators would prefer to work harder at increasing income rather than initiate severe cost-cutting measures or eliminate some sports from the program. Above all, they do not want to dilute the marketability of their best products--football and basketball. A legitimate concern is the relationship of the won-loss record and the financial support a team receives. Attendance is related to the team's record and, also, donation income and concession sales are affected. A poor won-loss record can mean a disastrous year financially.

The statistical projections included in this study indicate

continued increases in revenues and expenditures. In fact, actual revenues and expenditures for the school year 1979-80 were greater than predicted in most cases. There is evidence for deficit balances in future years and economic predictions give little hope for relief from inflation. Legislation from the NCAA has not solved the economic problems of the SEC schools. There is evidence that expenditures are continuing to climb while revenues may plateau. Athletic administrators should develop a plan for controlling rising costs as well as promoting greater revenues. It is apparent that expenditures should be reduced to complement the efforts being made to generate more funds. Non-revenue sports should be part of the athletic program only where there is significant participation and interest among the student body. Grants-in-aid should be awarded in revenue producing sports only. General budget cuts should be made appropriate to the school's current financial position, and financial policies that will result in long range reductions in expenditures should be enforced. Efforts should be made to maximize income from donations, gate receipts, media coverage, concessions, merchandising, and interest income. Sound, competitive business policies need to be implemented and will be the foundation of outstanding athletic programs.

The following are conclusions from the results of this investigation: (1) a substantial number of financial deficits were recorded for SEC athletic programs during the period 1970-1979. Inflation and the addition of sports were considered the major causes of increased costs; (2) the dominant revenue source during the period of this investigation was football ticket sales. Donations and

contributions became major sources during the course of this decade; (3) by the end of the period 1970-1979 salaries and wages had become the greatest expenditure among SEC schools with other expenses, grant costs, travel, equipment, and maintenance rating as major expense categories; (4) specific plans to increase revenue outnumber plans to reduce spending; (5) the majority of the athletic directors favored abolishing scholarships in non-revenue sports; and (6) the athletic directors of the SEC are committed to maintaining the revenue producing sports at their current competitive positions. Reductions are planned in the non-revenue sports categories.

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APPENDICES

APPENDIX A
CORRESPONDENCE TO ATHLETIC DIRECTORS

LETTER OF ACKNOWLEDGMENT

February 15, 1980

Dear _____,

Thanks so much for consenting to help me with my study of financing intercollegiate athletics in the Southeastern Conference. I hope this will provide information that will benefit all of us.

As soon as I have completed the development of the questionnaire and received approval from my dissertation committee, I will send the survey instrument to you for completion. I appreciate your time and interest in this project.

Sincerely,

Sam Nader

LETTER TO DIRECTORS EVALUATING QUESTIONNAIRE

March 4, 1980

Dear _____,

Thanks so much for consenting to help me with my doctoral dissertation. The validation of the research instrument is a very important preliminary step in my research.

Enclosed is the instrument that I plan to use in obtaining information on "Trends in Financing Intercollegiate Athletics in the Southeastern Conference." This is a two-part questionnaire. Part I is to record the revenues and expenditures for intercollegiate sports at each school during the period 1969/70 through 1978/79, and to determine number of participants, cost of grants-in-aid and other related information. Please review this part of the questionnaire and comment on its validity (i.e., will it get the appropriate responses in order to determine trends for income and expenses for athletes during the prescribed period?) Part II includes eight questions designed to elicit the Athletic Directors' opinions on factors related to financing intercollegiate athletics at his institution. Please complete this part of the survey and then make any suggestions you feel will make it a more valid instrument. It will help me very much to get your response by March 24th.

I'm really grateful to you for taking the time to help. Please call me collect if you have any questions.

Sincerely,

Sam Nader
Assistant Football Coach

Phone # 504/388-1151

REQUEST FOR 1980 FIGURES

September 29, 1981

Dear _____,

I will complete the study of financing intercollegiate athletics in the Southeastern Conference this fall. You will receive a report of the results, hopefully, by the end of the year.

Thanks again for your help. If it isn't too much trouble it would help me to know the total revenues and expenditures for your school for 1980 so that I can compare these figures with the statistical projections I made.

Thank you,

Sam Nader
Asst. Football Coach

APPENDIX B
COVER LETTER AND QUESTIONNAIRE

COVER LETTER

June 25, 1980

Dear _____,

I have communicated with you during the past year concerning my study of financing intercollegiate athletics in the Southeastern Conference. This past week my dissertation committee approved the first three chapters of the study and now I am able to actually conduct the research.

Enclosed is a two part questionnaire. Please complete the first part giving your opinions concerning trends in financing college athletics. This should take about ten minutes of your time. Part II should be filled in by the athletic business manager. This is an accounting of revenues and expenditures for athletics at your school during the past ten years.

I realize I am asking you and your business manager to take valuable time to complete this questionnaire but I really believe that the information derived from this study will be beneficial to all of us. I plan to furnish you with a copy of the results of this study. Also, I'll remind you that schools will not be identified where financial entries are made.

Please return the questionnaire in the stamped, self-addressed envelope by July 20, 1980. Don't hesitate to call me collect if you have any questions. Enclosed is a card with my home and office numbers.

Thank you,

Sam Nader
Louisiana State University

QUESTIONNAIRE FOR DETERMINING
REVENUE AND EXPENSE TRENDS IN
INTERCOLLEGIATE ATHLETICS AMONG SEC SCHOOLS

PART I

FOR THE ATHLETIC DIRECTOR

INSTRUCTIONS

Part I is a questionnaire to ascertain the Athletic Directors' opinions of trends in financing intercollegiate athletics. Answers should reflect the Director's experience with revenue and expenditure relationships at his school.

Please answer each of the following questions in the prescribed manner. Questions refer to the total intercollegiate program including men's and women's sports.

1. Which of the following statements best indicates your projections concerning athletic revenue and expenditure relationships at your school during the next 5 years? (Circle one letter).

- a. Revenues will be substantially greater than expenditures.
- b. Revenues will be slightly greater than expenditures.
- c. Revenues and expenditures will be approximately the same.
- d. Expenditures will be slightly greater than revenues.
- e. Expenditures will be substantially greater than revenues.

2. Rank the major causes of increased costs for athletics at your school in the last ten years. (Number 1 for the factor that has had the greatest effect and number 5 for the factor that has had the least effect. Use each number once.)

- a. Effect of inflation on cost of grant-in-aids, equipment and supplies, travel, etc.
- b. Increased costs for salaries and employee benefits.
- c. Addition of sports to the program.
- d. Capital expenditures for additions or upgrading facilities.
- e. Increased recruiting costs.
- f. Other (Explain: _____)

3. What are the most likely sources of increased revenues to offset these increased costs? (Rank with number 1 for the source you believe will make the greatest contribution and 7 for the source that will make the least contribution. Use each number once.)

- a. Increased ticket sales.
- b. Increased ticket prices.
- c. Special programs with donations tied to ticket sales.
- d. Direct government support
- e. Student activity fees.
- f. Contributions.
- g. Investments.
- h. Other (Explain: _____)

4. Which NCAA legislation in the last ten years has been effective in reducing costs: (Circle "E" for effective, "U" if you are unsure, and "N" for not effective.)

- E U N a. Limitations on total number of grant-in-aids in each sport.
- E U N b. Limitations on number of coaches in each sport.
- E U N c. Travel squad limitations.
- E U N d. Limits imposed on number of contacts with a prospective student-athlete by member of a school's coaching staff.
- E U N e. Limit on number of prospective student-athletes that a school can have in for official visits in a given year.
- E U N f. Athletic dormitory restrictions.
- E U N g. Restrictions dealing with the number of coaches that can recruit off campus.
- E U N h. Restrictions dealing with the entertainment of prospective student-athletes.

5. Ultimately, what do you favor in the way of legislation from the NCAA to give your school the best opportunity to continue its sports program on a sound financial basis? (Indicate favor by circling "F" and disfavor by circling "D").

- F D a. Abolish athletic scholarships.
- F D b. Limit athletic scholarships to revenue-producing sports.
- F D c. Limit awarding athletic scholarships to the basis of need.
- F D d. Further restrict the number of grant-in-aids in each sport.
- F D e. Limit intersectional athletic contests in order to cut down on travel expenses.
- F D f. Further restrict recruiting practices.
- F D g. Further reduce coaching staffs.
- F D h. Allow twelve regular season games in football.
- i. Other (Explain: _____)

6. Have specific plans been made to reduce spending for athletics at your school by each of the following methods during the next 5 years? (Indicate yes by circling "Y" and "N" for no.)

- Y N a. Moratorium on new facilities.
- Y N b. Budget cut that will restrict spending in non-revenue sports.
- Y N c. General budget cut that will reduce spending in all sports.
- Y N d. Drop one or more non-revenue sports from the program.
- Y N e. Restricting travel squads.
- Y N f. Restricting number of persons other than players from making trips to athletic contests.
- Y N g. Restricting scheduling of intersectional contests.
- Y N h. Reduce number of grant-in-aids.
- Y N i. Reduce the total number of staff members.
- Y N j. Restrict spending for recruiting.
- k. Other (Explain: _____)

7. Have specific plans been made to increase revenues at your school by each of the following methods during the next 5 years? (Indicate by circling "Y" for yes and "N" for no.)

- Y N a. Solicit more donations.
- Y N b. Demand increased contributions for ticket buying privileges.
- Y N c. Promotions to increase ticket sales.
- Y N d. Increase concession revenues.
- Y N e. Increase student activity fees.
- Y N f. Increase revenue from media coverage of sports events.
- Y N g. Increase ticket prices.
- Y N h. Increase seating capacity for sports events to make possible the sale of more tickets.
- i. Other (Explain: _____)

8. What is the financial future of women's athletics at your school? (Circle one letter to indicate the statement that best reflects your opinion.)

- a. Women's sports will begin making a profit within the next 5 years.
- b. Women's athletics will attain a break-even status in the next 5 years.
- c. Women's athletics will always be a losing proposition financially.
- d. Women's athletics will be such a financial drain on the athletic department that drastic measures for the sports program as a whole will be precipitated.

PART II

FOR THE BUSINESS MANAGERINSTRUCTIONS

Part II is an instrument to record revenues and expenditures for the total intercollegiate athletic program during the period of 1969-70 through 1978-79. In the event that your record keeping categorizes revenues sources in a different fashion, please estimate the sources listed as best you can and include any explanation you feel necessary at the bottom of the page.

The fiscal year at my school is from _____ to _____
date date
date

DEFINITIONS:

Ticket Sales - refers to total ticket sales without deduction for guarantees paid.

Contributions - means money given with no privileges gained.

Concessions - includes all items sold by Athletic Department during games or at other times except tickets.

Institutional Funds - refers to monies from the University general fund which were not derived from athletics.

Equipment and Supplies - refers to sports equipment and supplies.

Travel - refers to travel costs other than those incurred for recruiting.

Debt Service - means long term debt service costs including capital expenditures for new facilities.

Government Funds - revenue to the athletic program directly from any government institution.

11A Revenues by Source; Fill in each blank indicating the amount of revenue from each source each year.

Source/Year	1969/ 1970	1970/ 1971	1971/ 1972	1972/ 1973	1973/ 1974	1974/ 1975	1975/ 1976	1976/ 1977	1977/ 1978	1978/ 1979
(1) Ticket sales										
(2) Guarantees										
(3) Donations tied to ticket priorities										
(4) Contributions										
(5) Conference allocation & all revenue from Bowls, T.V. & Radio										
(6) Student fees with admission										
(7) Student fees w/out admission										
(8) Government funds										
(9) Investment										
(10) Concessions										
(11) Institutional Funds										
(12) Other										
TOTAL										

III Revenues by Sport:

Fill in each blank indicating the amount of revenue from each sport in each year.

Sport/Year	1969/ 1970	1970/ 1971	1971/ 1972	1972/ 1973	1973/ 1974	1974/ 1975	1975/ 1976	1976/ 1977	1977/ 1978	1978/ 1979
Men's Football										
Men's Basketball										
Men's Baseball										
Men's Track										
Men's Wrestling										
Men's Tennis										
Men's Gymnastics										
Men's Golf										
Women's Basketball										
Women's Track										
Women's Softball										
Women's Swimming										
Women's Tennis										
Women's Volleyball										
Women's Golf										
Women's Gymnastics										
Revenues not related to a specific sport										
TOTAL										

11C Expenditures by Item: Fill in each blank indicating the total amount spent for each item in each year.

	1969/ 1970	1970/ 1971	1971/ 1972	1972/ 1973	1973/ 1974	1974/ 1975	1975/ 1976	1976/ 1977	1977/ 1978	1978/ 1979
(1) Grants-in-aid	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(2) Guarantees Paid	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(3) Salaries, Wages, Employee Benefits	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(4) Equipment and Supplies	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(5) Travel	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(6) Recruiting	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(7) Office Expenses	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(8) Facility Maintenance	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(9) Debt Service	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(10) Other	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

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Expenditures by Sport

Fill in each blank indicating the amount spent for each sport in each year.

Sport/Year	1969/ 1970	1970/ 1971	1971/ 1972	1972/ 1973	1973/ 1974	1974/ 1975	1975/ 1976	1976/ 1977	1977/ 1978	1978/ 1979
Men's Football										
Men's Basketball										
Men's Baseball										
Men's Track										
Men's Wrestling										
Men's Tennis										
Men's Gymnastics										
Men's Golf										
Women's Basketball										
Women's Track										
Women's Softball										
Women's Swimming										
Women's Tennis										
Women's Volleyball										
Women's Golf										
Women's Gymnastics										
Expenses not related to a specific sport										
TOTAL										

11E

Sports offered, number of participants, number of full scholarships, grant-in-aid cost, ticket price. In each year fill in the blank with (1) the total # of participants who completed the season, (2) the equivalent full grant-in-aids, (3) the cost of one full grant-in-aid, and conference game individual ticket prices for (4) football and (5) basketball.

	1969/ 1970	1970/ 1971	1971/ 1972	1972/ 1973	1973/ 1974	1974/ 1975	1975/ 1976	1976/ 1977	1977/ 1978	1978/ 1979
(1) Participants	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(2) Equivalent full grant-in-aids	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(3) Grant-in-aid Cost	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(4) Ticket price - football	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
(5) Ticket price - basketball	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

APPENDIX C
REVENUES AND EXPENDITURES TABLES

TABLE A

REVENUE AND EXPENDITURE RELATIONSHIP PROJECTIONS	
ITEM	FREQUENCY
Revenues substantially greater	0
Revenues slightly greater	2
Revenues and expenditures the same	5
Expenditures slightly greater	2
Expenditures substantially greater	1

TABLE B

MAJOR CAUSES OF INCREASED COSTS	
ITEM	AVERAGE RANK
Inflation	2.2
Addition of sports	2.3
Increased salaries	3.0
Additional facilities	3.5
Increased recruiting costs	4.5

TABLE C

SOURCE OF INCREASED REVENUES

SOURCES	AVERAGE RATING
Donations tied to ticket sales	2.1
Contributions	2.2
Increased ticket prices	3.4
Increased ticket sales	3.8
Student activity fees	5.3
Investments	5.8
Government support	6.0

TABLE D

RATING NCAA LEGISLATION

	EFFECTIVE	UNSURE	NOT EFFECTIVE
Grant-in-aid limitations	10	0	0
Limitations on number of coaches	5	3	2
Travel squad limitations	5	1	4
Limits on number of contacts with a recruit	1	4	5
Limits on official visits for recruits	4	2	4
Athletic dormitory restrictions	1	1	8
Limitations on number of off-campus recruiters	4	2	4
Limitations on entertainment of recruits	6	3	1

TABLE E

PROPOSED LEGISLATION		
LEGISLATION	FAVOR	DISFAVOR
Abolish athletic scholarships	0	10
Scholarships only in revenue producing sports	8	2
Athletic scholarships on the basis of need	1	9
Further restrict number of grants-in-aid	4	6
Limit travel for athletic contests	6	4
Restrict recruiting practices	6	4
Reduce coaching staffs	3	7
Allow twelve football games	2	8

TABLE F

PLANS TO REDUCE SPENDING		
PLAN	YES	NO
Moratorium on new facilities	1	9
Restrict spending in non-revenue sports	7	2*
Restrict spending in all sports	4	6
Drop one or more non-revenue sports	2	8
Restrict travel squads	3	7
Restrict non-player travel to athletic contest	6	4
Restrict scheduling intersectional events	7	3
Reduce number of grants-in-aid	0	10
Reduce number of staff members	1	9
Restrict spending for recruiting	3	7
*one athletic director wrote "possibly"		

TABLE G

PLANS TO INCREASE REVENUES		
PLAN	YES	NO
Solicit more donations	9	1
Increased contributions for more ticket privileges	7	3
Promotions to increase ticket sales	7	3
Increase concession revenues	9	1
Increase student activity fees	3	6
Increase revenues from media coverage	2	8
Increase ticket prices	7	3
Increase seating capacity of arenas	9	1

TABLE H

FINANCIAL FUTURE OF WOMEN'S ATHLETICS	
STATEMENT	FREQUENCY
Women's sports will begin making a profit in the next five years	0
Women's sports will attain a break-even status in the next five years	0
Women's sports will always be a losing proposition financially	8
Women's sports will be such a financial drain as to precipitate drastic measures for the sports program as a whole	2

TABLE I
REVENUES BY SOURCE
SCHOOL A

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	1,425,764	1,306,759	1,607,125	1,606,277	1,669,700	1,730,021	1,763,611	2,127,022	2,170,004	2,447,273
Guarantees	0	0	0	0	0	0	0	0	0	0
Donations with Tickets	0	0	0	0	0	0	0	0	0	0
Contributions	190,305	201,519	165,264	199,497	210,036	222,000	250,300	231,079	209,642	407,500
Conference Allocations	101,726	234,316	273,646	210,177	272,453	266,520	414,037	327,300	351,095	377,664
Student fees with Admission	16,091	17,056	17,929	16,600	11,000	9,084	7,025	11,805	8,901	6,015
Student fees without Admission	231,540	210,703	210,549	227,061	223,650	241,300	297,500	293,900	297,300	294,700
Government aid	0	0	0	0	0	0	0	0	0	0
Investments	149,662	144,107	122,060	153,076	231,090	272,034	192,944	180,074	216,729	301,060
Concessions	29,319	20,543	20,609	34,029	32,670	37,193	30,221	43,052	36,450	50,072
Institutional Aid	0	0	0	0	0	0	0	0	0	0
Other	199,660	213,002	179,727	132,494	211,376	200,324	226,540	240,332	227,170	301,317

TABLE J,
REVENUES BY SOURCE

SCHOOL C

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales		1,500,424	1,910,046	2,067,140	1,664,504	2,075,493	2,609,652	2,400,250	2,555,353	2,771,960
Guarantees		0	262,092	362,743	361,004	0	0	0	0	0
Donations with Tickets		0	0	0	0	0	0	0	0	0
Contributions		20,555	30,922	40,426	69,657	201,190	271,190	464,322	1,171,404	697,075
Conference Allocations		350,019	425,105	314,011	453,047	295,732	333,096	251,493	572,150	695,093
Student fees with Admission		336,536	330,439	362,704	421,997	416,306	447,114	456,021	455,914	460,765
Student fees without Admission		0	0	0	0	0	0	0	0	0
Government aid		0	0	0	0	0	0	0	76,074	0
Investments		161,012	99,409	50,392	119,469	100,395	57,757	02,962	07,602	139,974
Concessions		105,041	106,640	111,611	133,099	120,617	109,021	204,599	214,195	255,750
Institutional Aid		0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0

TABLE K
REVENUES BY SOURCE

SCHOOL F

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	1,223,549	1,320,051	1,475,573	1,346,014	1,173,323	1,416,365	841,000	1,013,533	2,369,536	2,331,336
Guarantees	0,500	10,000	2,009	10,066	6,250	324,536	0	0	0	0
Donations with Tickets	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	104,564	102,933	107,513	431,633	516,606
Conference Allocations	161,034	214,690	200,975	242,665	170,200	0	301,090	356,521	355,901	370,441
Student fees with Admission	100,514	0	0	0	0	0	0	0	0	0
Student fees without Admission	0	107,350	0	0	0	0	109,426	110,977	123,400	124,403
Government aid	0	0	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0	0	0
Concessions	0	0	121,671	72,551	77,144	0	96,352	150,011	143,303	199,770
Institutional Aid	0	0	0	0	0	25,305	0	0	0	0
Other	17,023	7,131	22,300	25,207	10,550	10,997	37,550	34,462	135,693	101,470

TABLE L
REVENUES BY SOURCE

SCHOOL G

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	1,073,232	1,090,990	1,097,864	1,223,727	1,717,603	2,213,132	2,332,239	3,133,428	2,707,821	3,321,069
Guarantees	435,441	521,496	496,627	674,676	528,814	334,320	433,748	358,975	558,212	478,754
Donations with Tickets	0	0	0	0	325,000	325,000	650,000	658,185	706,000	674,000
Contributions	4,246	1,414	1,339	2,375	1,782	2,924	5,173	1,670	16,761	2,585
Conference Allocations	224,960	327,186	352,055	202,018	346,681	406,840	410,572	741,152	767,648	762,401
Student fees with Admission	202,864	209,314	215,798	223,928	224,678	224,394	215,525	275,239	242,867	367,868
Student fees without Admission	2,025	1,819	2,578	640	1,742	560	710	730	379	240
Government aid	0	0	0	0	0	0	0	0	0	0
Investments	80,753	82,282	81,368	55,678	123,394	320,520	171,737	218,480	232,203	444,462
Concessions	115,900	142,372	127,939	116,156	193,526	257,671	230,849	284,938	211,106	225,965
Institutional Aid	0	0	0	0	0	0	0	0	0	0
Other	7,125	16,316	14,861	17,130	24,713	47,418	104,902	103,008	51,389	467,687

TABLE M
REVENUES BY SOURCE
SCHOOL H

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales										4,000,000
Guarantees										0
Donations with Tickets										737,000
Contributions										0
Conference Allocations										425,000
Student fees with Admission										0
Student fees without Admission										0
Government aid										0
Investments										250,000
Concessions										520,000
Institutional Aid										0
Other										276,000

(Data not available for 1970-1978)

TABLE N
REVENUES BY SOURCE

SCHOOL I

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	540,900	736,900	702,000	688,200	814,000	1,257,700	1,470,400	1,455,400	1,880,700	2,279,000
Guarantees	0	0	0	0	0	0	0	0	0	0
Donations with Tickets	0	0	0	0	0	30,000	15,200	15,000	15,000	0
Contributions	0	0	0	0	0	0	0	171,800	150,000	150,000
Conference Allocations	152,900	132,300	182,300	182,000	185,000	319,600	296,500	236,800	344,100	321,000
Student fees with Admission	133,500	123,200	126,300	151,400	150,000	153,800	169,900	165,300	155,000	200,000
Student fees without Admission	0	0	0	0	0	0	0	0	0	0
Government aid	0	0	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	22,600	20,100	23,400	26,900	0
Concessions	4,900	5,000	8,800	10,400	12,000	6,800	11,000	1,0500	10,500	11,000
Institutional Aid	30,000	30,000	30,000	30,000	30,000	130,000	190,000	184,400	139,400	138,500
Other	26,300	32,600	33,800	71,000	60,000	45,500	17,200	36,300	14,400	42,000

TABLE 0
REVENUES BY SOURCE
SCHOOL J

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	1,660,459	2,371,323	2,545,044	1,634,591	1,705,040	1,892,303	1,847,837	2,236,569	2,069,215	2,304,767
Guarantees	0	0	0	0	0	0	0	0	0	0
Donations with Tickets	223,000	327,479	400,000	425,000	427,045	491,604	509,237	602,900	731,003	861,402
Contributions	0	0	0	0	0	0	0	0	0	0
Conference Allocations	354,355	240,595	273,563	190,274	293,109	302,296	343,103	299,952	407,513	420,259
Student fees with Admission	0	0	0	0	0	0	0	0	0	0
Student fees without Admission	234,111	252,344	272,200	209,269	306,259	343,261	342,322	325,318	329,439	601,275
Government aid	0	0	0	0	0	0	0	0	0	0
Investments	33,500	40,112	56,007	60,194	75,020	79,170	34,799	29,766	19,400	7,917
Concessions	124,607	130,057	141,129	149,521	209,531	290,405	300,552	311,375	365,290	354,027
Institutional Aid	0	0	0	0	0	0	0	0	0	0
Other	460,757	522,673	674,039	646,510	831,491	1,061,977	1,032,166	895,642	1,174,905	1,230,700

TABLE P.

REVENUES BY SOURCE (%)

SCHOOL A

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	58.6	57.0	62.6	62.2	59.7	59.3	56.5	62.8	62.9	60.7
Guarantees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Donations with tickets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions	8.1	8.7	6.1	7.7	7.5	7.6	8.2	6.8	6.0	10.0
Conference Allocations	7.4	10.2	10.1	8.1	9.7	9.1	13.3	9.6	10.1	9.2
Student fees with Admission	0.6	0.7	0.6	0.6	0.4	0.3	0.2	0.3	0.2	0.1
Student fees without Admission	9.5	9.2	8.1	8.8	8.0	8.2	9.5	8.6	8.6	7.2
Government aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investments	6.1	6.2	4.5	5.9	8.2	9.3	6.1	5.3	6.2	7.4
Concessions	1.2	1.2	1.0	1.3	1.1	1.2	1.2	1.2	1.0	1.4
Institutional Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	8.2	9.3	6.6	5.1	7.5	7.1	7.2	7.1	6.5	7.3

TABLE Q
REVENUES BY SOURCE (%)

SCHOOL C

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	50.5	56.2	60.3	48.9	63.5	67.6	64.5	53.8	50.5	
Guarantees	0.0	7.7	10.5	10.6	0.0	0.0	0.0	0.0	0.0	
Donations with tickets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Contributions	0.6	1.1	1.4	2.0	8.6	7.0	12.2	24.6	12.7	
Conference Allocations	11.8	12.5	9.1	13.3	9.0	8.6	6.7	12.0	12.6	
Student fees with Admission	11.3	9.9	10.5	12.4	12.7	11.5	12.2	9.6	8.5	
Student fees without Admission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Government aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6	0.0	
Investments	5.4	2.9	1.4	3.5	3.3	1.4	2.2	1.8	2.5	
Concessions	3.5	3.1	3.2	3.9	3.6	2.8	5.5	4.5	4.6	
Institutional Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

TABLE R

REVENUES BY SOURCE (%)

SCHOOL F

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	80.9	79.5	77.5	79.3	81.6	74.9	56.5	70.4	66.5	62.6
Guarantees	0.5	0.6	0.1	0.5	0.4	17.1	0.0	0.0	0.0	0.0
Donations with tickets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions	0.0	0.0	0.0	0.0	0.0	5.5	6.9	4.1	12.1	13.8
Conference Allocations	10.7	12.9	14.7	14.2	11.8	0.0	20.2	13.8	9.9	9.9
Student fees with Admission	6.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Student fees without Admission	0.0	6.4	0.0	0.0	0.0	0.0	7.3	4.3	3.4	3.3
Government aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Concessions	0.0	0.0	6.3	4.2	5.3	0.0	6.4	5.8	4.0	5.3
Institutional Aid	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0
Other	1.1	0.4	1.1	1.4	0.7	1.0	2.5	1.3	3.8	4.8

TABLE, S

REVENUES BY SOURCE (x)

SCHOOL G

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sale	49.9	45.5	45.9	48.6	49.2	52.5	51.1	54.2	49.2	49.2
Guarantees	20.2	21.7	20.7	26.8	15.1	7.9	9.5	6.2	10.1	7.0
Donations with tickets	0.0	0.0	0.0	0.0	9.3	7.7	14.2	11.3	12.8	9.9
Contributions	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.3	0.0
Conference Allocations	10.4	13.6	14.7	8.0	9.9	11.5	9.0	12.8	13.9	11.3
Student fees with Admission	9.4	8.7	9.0	8.8	6.4	5.3	4.7	4.7	4.4	5.4
Student fees without Admission	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investments	3.7	3.4	3.4	2.2	3.5	7.6	3.7	3.7	4.2	6.5
Concessions	5.3	5.9	5.3	4.6	5.5	6.1	5.0	4.9	3.8	3.3
Institutional Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.3	0.6	0.6	0.6	0.7	1.1	2.3	1.7	0.9	6.9

TABLE T
REVENUES BY SOURCE (%)

SCHOOL H

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales										84.0
Guarantees										0.0
Donations with tickets										12.0
Contributions	(Data not available for 1970-1978)									0.0
Conference Allocations										7.0
Student fees with Admission										0.0
Student fees without Admission										0.0
Government aid										0.0
Investments										4.0
Concessions										8.0
Institutional Aid										0.0
Other										5.0

TABLE U
REVENUES BY SOURCE (%)

SCHOOL I

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	60.8	69.5	64.8	60.7	65.0	63.9	67.1	63.3	71.3	72.7
Guarantees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Donations with tickets	0.0	0.0	0.0	0.0	0.0	1.5	0.6	0.6	0.5	0.0
Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.4	5.6	4.7
Conference Allocations	17.2	12.4	16.8	16.0	14.7	16.2	13.5	10.3	13.0	10.2
Student fees with Admission	15.0	11.6	11.6	13.3	11.9	7.8	7.7	7.1	5.8	6.3
Student fees without Admission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investments	0.0	0.0	0.0	0.0	0.0	1.1	0.9	1.0	1.0	0.0
Concessions	0.5	0.4	0.8	0.9	0.9	0.3	0.5	0.4	0.3	0.3
Institutional Aid	3.3	2.8	2.7	2.6	2.3	6.6	8.6	8.0	5.2	4.4
Other	2.9	3.0	3.1	6.2	4.7	2.3	0.7	1.5	0.5	1.3

TABLE 10
REVENUES BY SOURCE (%)

SCHOOL J

SOURCE/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Ticket Sales	53.5	60.9	58.3	48.1	45.5	42.3	41.1	47.6	40.6	40.5
Guarantees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Donations with tickets	7.2	8.4	9.2	12.5	10.8	10.9	13.1	12.8	14.3	14.6
Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Conference Allocations	11.4	6.1	6.2	5.6	7.4	6.7	7.6	6.3	7.9	7.2
Student fees with Admission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Student fees without Admission	7.5	6.4	6.2	8.5	7.7	7.6	7.6	6.9	6.4	10.2
Government aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investments	1.0	1.2	1.3	1.7	1.9	1.7	0.7	0.6	0.3	0.1
Concessions	4.0	3.3	3.2	4.4	5.3	6.6	6.6	6.6	7.1	6.0
Institutional Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	15.1	13.4	15.4	19.0	21.1	23.7	22.9	19.0	23.0	21.0

TABLE 2W
REVENUES BY SPORT
SCHOOL A

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,617,048	1,555,234	1,900,305	1,040,043	1,902,379	1,996,056	2,173,330	2,466,313	2,544,277	2,771,030
Basketball	101,324	77,713	70,200	01,650	76,102	04,736	105,041	07,937	94,020	102,053
Other Men's Sports	456	6,609	14,132	327	2,560	2,560	1,191	16,192	13,454	12,147
Women's Sports										
Other	713,705	650,630	621,072	659,596	736,220	020,511	037,104	012,746	797,064	1,108,621

TABLE X
REVENUES BY SPORT
SCHOOL B

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,305,077	1,740,139	1,722,263	2,096,370	1,720,035	2,174,700	2,203,004	2,009,466	2,561,711	3,352,502
Basketball	60,531	47,110	84,943	169,439	203,134	261,072	354,940	353,955	339,760	351,609
Other Men's Sports	300	1,519	4,067	603	17,972	11,639	7,603	13,093	11,583	6,700
Women's Sports										12,656
Other	662,900	956,607	1,054,049	1,101,959	1,163,252	1,512,426	1,651,174	1,101,010	1,102,305	1,551,311

TABLE Y
REVENUES BY SPORT
SCHOOL C

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football		1,911,902	2,293,000	2,257,057	2,155,422	1,900,461	2,467,397	2,340,754	2,599,829	2,772,051
Basketball		110,090	179,717	169,919	247,110	205,622	266,917	261,614	264,564	562,724
Other Men's Sports		25,142	16,237	109,067	20,941	41,400	33,007	30,010	30,049	73,429
Women's Sports		502						3,852	10,421	4,402
Other		911,609	907,500	889,850	965,805	1,040,511	1,090,910	1,079,039	1,035,075	2,067,603

TABLE, Z
REVENUES BY SPORT
SCHOOL D

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,766,110	2,502,570	3,432,619	2,400,806	2,244,719	2,074,451	2,003,055	2,002,055	3,002,377	4,096,234
Basketball	90,612	55,095	57,038	75,056	71,500	110,900	173,139	440,065	266,674	270,035
Other Men's Sports	1,000	2,746	2,756	3,496	2,731	3,545	9,132	23,345	16,609	20,010
Women's Sports										
Other	215,909	224,923	296,754	210,932	430,122	373,952	343,704	900,045	303,835	580,261

TABLE AA
REVENUES BY SPORT
SCHOOL F

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,381,779	1,493,098	1,702,077	1,533,630	1,302,212	1,730,624	855,625	1,732,050	2,562,034	2,419,918
Basketball	42,084	79,500	70,008	79,320	53,401	67,937	5,734	79,976	146,184	257,502
Other Men's Sports	7,225	2,405	2,590	5,946	541	1,462	8,933	1,507	17,219	24,357
Women's Sports										
Other	79,532	84,147	127,053	78,399	81,403	81,744	618,083	760,284	834,117	1,022,249

TABLE BB
REVENUES BY SPORT
SCHOOL G

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,003,205	1,161,022	1,020,505	1,370,132	1,742,065	2,416,517	2,744,342	3,163,809	2,575,075	3,374,011
Basketball	503,720	447,640	521,677	502,624	840,002	720,375	1,306,166	1,660,667	1,767,342	
Other Men's Sports										
Women's Sports										
Other	639,621	703,727	799,052	624,519	910,244	630,300	432,730	567,565	551,044	920,078

TABLE CC
REVENUES BY SPORT
SCHOOL II

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football										3,700,000
Basketball										670,000
Other Men's Sports										
Women's Sports	(Data not available for 1970-1978)									
Other										1,492,000

TABLE DD
REVENUES BY SPORT

SCHOOL 1

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	602,909	852,400	867,300	847,000	955,000	1,434,500	1,621,000	1,536,400	1,926,600	2,373,000
Basketball	15,000	12,000	12,000	16,700	41,200	41,200	85,500	119,700	145,000	193,000
Other Men's Sports	5,000	5,000	5,000	6,500	7,800	8,500	10,050	20,600	30,400	26,000
Women's Sports								3,000	1,500	1,000
Other	104,000	190,600	198,900	262,800	247,000	401,800	473,750	610,400	532,500	541,500

TABLE EE
REVENUES BY SPORT
SCHOOL J

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,970,185	2,781,038	3,370,714	2,345,090	2,621,389	2,928,250	2,944,680	3,224,043	3,303,032	3,520,873
Basketball	31,506	34,881	50,000	65,532	93,565	116,980	116,671	151,022	182,337	206,300
Other Men's Sports	8,013	12,187	42,691	43,696	47,300	40,319	67,720	74,430	145,005	194,477
Women's Sports								1,951	5,433	3,239
Other	1,082,001	1,064,477	884,177	941,033	1,165,969	1,303,627	1,361,017	1,240,476	1,461,126	1,072,420

TABLE FF

REVENUES BY SPORT (%)

SCHOOL A

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	66.5	67.9	73.5	71.3	70.9	68.6	69.7	72.9	73.8	68.0
Basketball	4.2	3.4	2.9	3.2	2.7	2.9	3.4	2.6	2.7	4.5
Other Men's Sports	0.0	0.3	0.5	0.0	0.1	0.1	0.0	0.5	0.4	0.3
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	29.3	28.4	23.1	25.5	26.3	28.4	26.9	24.0	23.1	27.2

TABLE GG

REVENUES BY SPORT (%)

SCHOOL B

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	65.4	63.4	60.1	60.8	55.5	54.9	52.2	57.9	62.6	63.6
Basketball	3.2	1.7	3.0	4.9	6.5	6.6	8.4	9.8	8.3	6.7
Other Men's Sports	0.0	0.0	0.1	0.0	0.6	0.3	0.2	0.4	0.3	0.1
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Other	31.3	34.8	36.8	34.3	37.4	38.2	39.1	31.9	28.9	29.4

TABLE HH

REVENUES BY SPORT (%)

SCHOOL C

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	64.4	67.5	65.9	63.4	60.6	64.0	62.9	54.8	50.6	
Basketball	4.0	5.3	5.0	7.3	6.3	6.9	7.0	5.6	10.3	
Other Men's Sports	0.8	0.5	3.2	0.9	1.3	0.9	1.0	0.8	1.3	
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1	
Other	30.7	26.7	26.0	28.4	31.8	28.3	29.0	38.6	37.7	

TABLE II

REVENUES BY SPORT (%)

SCHOOL D

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	85.1	88.8	90.6	89.5	81.7	85.3	84.6	67.9	84.1	82.3
Basketball	4.4	2.0	1.5	2.7	2.6	3.5	5.1	10.4	7.5	5.4
Other Men's Sports	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.5	0.6
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	10.4	8.1	7.8	7.6	15.6	11.1	10.1	21.2	10.8	11.7

TABLE JJ

REVENUES BY SPORT (%)

SCHOOL F

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	91.4	90.0	89.5	90.4	90.6	92.0	57.5	67.3	72.0	65.0
Basketball	2.8	4.8	3.7	4.7	3.7	3.6	0.4	3.1	4.1	6.9
Other Men's Sports	0.5	0.1	0.1	0.4	0.0	0.1	0.6	0.1	0.5	0.7
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	5.3	5.1	6.7	4.6	5.7	4.3	4.2	29.5	23.4	27.4

TABLE KK

REVENUES BY SPORT (%)

SCHOOL G

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	46.7	48.6	43.0	54.4	55.1	62.2	70.2	61.1	53.8	55.6
Basketball	23.5	18.7	23.5	20.7	15.9	21.6	18.7	26.8	34.7	29.1
Other Men's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	29.8	32.7	33.5	24.8	29.0	16.2	11.1	11.0	11.5	15.3

TABLE LL
REVENUES BY SPORT (%)

SCHOOL H

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football										59.6
Basketball										10.8
Other Men's Sports										0.0
Women's Sports										0.0
Other										24.0

TABLE MM
REVENUES BY SPORT (%)

SCHOOL I

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	76.9	80.4	80.1	74.8	76.3	73.0	74.0	66.8	73.1	75.7
Basketball	1.8	1.1	1.1	1.5	3.3	2.1	3.9	5.2	5.5	6.2
Other Men's Sports	0.6	0.5	0.5	0.6	0.6	0.4	0.5	0.9	1.2	0.8
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.0
Other	20.8	18.0	18.4	23.2	19.7	24.5	21.6	26.9	20.2	17.3

TABLE NN

REVENUES BY SPORT (%)

SCHOOL J

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	63.8	71.4	77.4	69.1	66.7	65.5	65.6	68.6	64.8	59.9
Basketball	1.1	0.9	1.3	1.9	2.4	2.6	2.6	3.2	3.6	4.9
Other Men's Sports	0.3	0.3	1.0	1.3	1.2	0.9	1.5	1.6	2.8	3.3
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Other	34.9	27.3	20.3	27.7	29.7	31.0	30.3	26.6	28.7	31.9

TABLE 00

EXPENDITURES BY ITEM

SCHOOL A

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	456,208	487,457	526,904	571,730	635,304	682,423	714,601	694,167	649,603	657,359
Guarantees paid	0	0	0	0	0	0	0	0	0	0
Salaries	517,450	526,458	593,145	610,749	677,755	669,526	811,553	828,148	816,027	938,151
Equipment	83,516	94,608	108,821	100,940	149,491	132,526	145,661	225,109	175,112	242,566
Travel	238,252	250,067	321,404	287,224	377,030	393,506	428,621	470,637	458,741	654,508
Recruiting	115,699	121,173	115,661	124,396	144,775	144,569	147,986	148,965	180,278	229,581
Office Expenses	0	0	0	0	0	0	0	0	0	0
Maintenance	29,113	20,266	36,355	133,506	30,045	37,860	60,925	70,405	80,313	108,075
Debt Service	0	0	0	0	0	0	0	0	0	0
Other	299,605	258,577	421,692	339,707	430,632	490,151	559,489	678,691	678,901	756,796

TABLE PP
EXPENDITURES BY ITEM
SCHOOL C

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid				364,987	424,275	487,239	508,681	558,091	506,718	562,270
Guarantees paid				19,701	32,910	27,414	61,276	65,885	36,052	36,565
Salaries		830,254	889,054	1,025,994	1,115,176	1,247,110	1,397,540	1,495,971	1,730,300	2,001,154
Equipment						84,537	70,522	129,892	109,736	274,652
Travel		313,043	254,125	279,348	401,490	296,176	252,914	297,479	435,322	609,675
Recruiting	39,284	49,305	49,268	55,367	70,067	89,093	102,809	99,697	115,912	114,384
Office Expenses						312,300	330,931	403,111	542,085	577,957
Maintenance						0	26,684	280,426	281,696	281,842
Debt Service						67,464	95,025	175,207	141,296	305,576
Other						0	0	0	0	0

TABLE QQ
EXPENDITURES BY ITEM

SCHOOL F

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	420,603	361,031	309,872	470,309	401,960	514,000	543,071	570,967	523,229	589,479
Guarantees paid	0	0	0	0	0	0	0	0	660,492	681,299
Salaries	343,144	408,150	515,709	540,762	563,110	604,809	640,290	735,519	700,919	910,654
Equipment	108,327	130,079	130,111	128,051	121,037	170,979	152,112	146,146	325,928	392,875
Travel	22,571	26,297	34,539	37,073	51,842	61,494	34,905	20,002	212,357	349,037
Recruiting	30,332	26,202	35,894	28,233	37,508	66,122	80,323	111,036	141,123	137,550
Office Expenses	42,685	51,253	29,727	36,775	44,534	53,668	83,736	109,699	114,379	124,433
Maintenance	30,229	13,409	60,152	34,560	42,354	49,192	44,345	40,534	65,892	84,196
Debt Service	0	0	0	0	0	0	0	0	205,999	213,503
Other	400,160	507,131	510,036	310,943	349,587	461,947	239,114	229,563	40,651	29,750

TABLE RR
EXPENDITURES BY ITEM

SCHOOL G

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	314,453	339,113	338,408	361,870	435,492	510,040	525,172	456,166	575,474	751,722
Guarantees paid	331,035	367,327	343,259	365,147	554,872	537,177	708,904	770,427	679,084	914,257
Salaries	460,397	488,555	486,059	555,012	620,094	608,263	749,348	661,653	708,705	786,804
Equipment	51,436	51,525	54,662	62,503	102,739	63,027	84,790	113,329	96,171	115,761
Travel	99,471	132,614	119,612	154,043	104,765	204,994	194,317	177,168	251,866	251,977
Recruiting	66,637	83,390	73,887	91,081	154,233	129,047	127,301	134,808	159,699	214,901
Office Expenses	12,625	12,123	14,013	20,002	23,207	31,527	32,196	23,723	23,171	29,626
Maintenance	152,108	78,371	48,254	53,011	56,704	198,566	160,984	188,223	173,336	176,703
Debt Service	0	0	0	0	236,756	437,255	326,578	367,311	372,348	396,592
Other	332,303	335,376	379,783	346,234	646,291	644,279	523,316	1,160,227	1,410,532	1,550,935

TABLE SS
EXPENDITURES BY ITEM
SCHOOL II

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid										620,300
Guarantees paid										0
Salaries										1,600,000
Equipment	(Data not available for 1970-1978)									455,000
Travel										565,000
Recruiting										300,000
Office Expenses										290,000
Maintenance										1,000,000
Debt Service										600,000
Other										766,800

TABLE. TT

EXPENDITURES BY ITEM

SCHOOL I

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	188,200	188,400	188,500	188,500	214,500	214,500	227,400	252,600	273,600	320,200
Guarantees paid	4,500	4,600	5,000	5,000	5,000	417,900	238,400	375,500	400,700	323,200
Salaries	272,082	337,200	372,600	392,700	497,600	650,700	652,600	654,900	778,800	900,900
Equipment	18,700	195,500	205,200	202,600	233,000	338,900	385,700	365,400	478,600	476,500
Travel	96,200	100,600	99,100	104,600	110,000	200,500	243,850	245,900	313,700	388,200
Recruiting	0	0	0	0	0	0	0	0	0	0
Office Expenses	0	0	0	0	0	0	0	0	0	0
Maintenance	18,700	14,500	15,000	16,500	21,000	31,700	35,150	31,800	53,100	104,900
Debt Service	0	0	0	0	57,000	57,000	57,000	0	0	0
Other	320,718	156,000	182,000	217,300	238,100	209,800	273,300	372,800	340,500	1,120,600

TABLE UU
EXPENDITURES BY ITEM

SCHOOL J

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	480,671	521,092	616,659	621,434	666,726	754,701	765,806	747,626	843,634	845,529
Guarantees paid	0	0	0	734,913	741,189	769,408	772,041	1,008,704	905,566	1,069,591
Salaries	440,109	698,548	747,459	815,547	1,099,132	1,115,478	1,286,472	1,197,548	1,342,455	1,691,057
Equipment	87,386	118,991	138,265	104,808	125,063	138,023	109,576	118,517	135,462	158,081
Travel	193,914	200,589	203,085	186,840	271,088	356,928	345,851	359,497	397,736	409,034
Recruiting	98,858	109,847	137,167	102,128	122,689	156,107	145,870	140,710	162,926	257,004
Office Expenses	75,561	85,842	87,276	121,984	92,733	107,460	108,859	102,379	99,848	138,829
Maintenance	122,067	282,714	324,578	347,877	308,428	347,221	395,122	316,034	365,270	459,856
Debt Service	171,697	169,274	147,858	139,576	141,359	201,753	158,737	198,575	169,805	189,286
Other	1,528,383	1,945,636	1,729,687	1,091,511	1,041,351	1,310,522	1,292,707	1,502,908	1,405,473	1,611,938

TABLE VV
EXPENDITURES BY ITEM (%)

SCHOOL A

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	26.2	27.7	24.8	26.3	26.2	27.1	24.8	22.2	21.9	18.8
Guarantees paid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Salaries	29.7	29.9	27.9	28.1	27.9	26.6	28.2	26.5	27.6	26.9
Equipment	4.8	5.3	5.1	4.6	6.1	5.2	5.0	7.2	5.9	6.9
Travel	13.6	14.2	15.1	13.2	15.5	15.6	14.8	15.1	15.5	18.8
Recruiting	6.6	6.8	5.4	5.7	5.9	5.7	5.1	4.7	6.0	6.5
Office Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maintenance	1.6	1.1	1.7	6.6	1.2	1.5	2.3	2.2	2.7	3.1
Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	17.2	14.7	19.0	15.6	18.1	19.5	19.4	21.7	22.9	21.7

TABLE WW
EXPENDITURES BY ITEM (%)

SCHOOL C

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid				13.1	15.2	17.3	16.4	14.7	12.0	10.7
Guarantees paid				0.7	1.1	0.9	1.9	1.7	0.8	0.6
Salaries		35.0	36.4	37.0	40.2	44.4	44.9	39.5	41.0	38.2
Equipment						3.0	2.2	3.4	2.6	5.2
Travel		13.2	10.4	10.0	14.4	10.5	8.1	7.8	10.3	11.6
Recruiting		2.0	2.0	1.9	2.5	3.1	3.3	2.6	2.7	2.1
Office Expenses						11.1	10.6	10.6	12.8	11.0
Maintenance						0.0	0.8	7.4	6.6	5.3
Debt Service						2.4	3.0	4.6	3.3	7.3
Other						7.3	8.6	7.7	7.9	6.0

TABLE XX
EXPENDITURES BY ITEM (%)

SCHOOL F

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	28.6	22.4	22.6	29.8	28.4	25.9	29.6	28.9	16.9	17.0
Guarantees paid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21.4	19.7
Salaries	22.9	25.3	29.9	33.7	33.2	30.4	35.3	37.3	25.6	26.3
Equipment	7.2	8.5	7.5	7.9	7.1	8.6	8.2	7.4	10.5	11.3
Travel	1.5	1.6	2.0	2.3	3.0	3.1	1.9	1.4	6.8	10.1
Recruiting	2.0	1.6	2.0	1.7	2.2	3.3	4.8	5.6	4.5	3.9
Office Expenses	2.8	3.1	1.7	2.2	2.6	2.7	4.5	5.5	3.7	3.6
Maintenance	2.0	0.8	3.9	2.1	2.5	2.4	2.4	2.0	2.1	2.4
Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.6	6.1
Other	32.6	36.4	30.0	19.9	20.6	23.2	13.0	11.6	13.2	0.8

TABLE YY
EXPENDITURES BY ITEM (%)

SCHOOL G

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	17.2	17.9	18.2	18.0	14.4	14.9	15.2	11.2	12.9	14.4
Guarantees paid	18.1	19.4	18.4	18.1	18.3	15.5	20.6	18.9	15.2	17.5
Salaries	25.2	25.8	26.1	27.6	20.7	19.9	21.8	16.2	15.9	15.1
Equipment	2.2	2.7	2.9	3.1	3.3	1.8	2.4	2.7	2.1	2.2
Travel	5.4	7.0	6.4	7.6	6.1	5.9	5.6	4.3	5.6	4.8
Recruiting	3.6	4.4	3.9	4.5	5.1	3.7	3.7	3.3	3.5	4.1
Office Expenses	0.6	0.6	0.7	0.9	0.7	0.9	0.9	0.5	0.5	0.5
Maintenance	6.3	4.1	2.5	2.6	1.8	5.7	4.6	4.6	3.6	3.3
Debt Service	0.0	0.0	0.0	0.0	7.8	12.6	9.5	9.0	8.3	7.6
Other	18.2	17.7	20.4	17.2	21.3	18.6	15.2	28.7	31.6	29.9

TABLE ZZ
EXPENDITURES BY ITEM (%)
SCHOOL H

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid										10.0
Guarantees paid										0.0
Salaries	(Data not available for 1970-1978)									25.0
Equipment										7.0
Travel										11.0
Recruiting										5.0
Office Expenses										4.0
Maintenance										16.0
Debt Service										10.0
Other										12.0

TABLE AAA
EXPENDITURES BY ITEM (%)
SCHOOL I

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	20.4	18.9	17.6	16.7	15.5	10.1	10.7	10.9	10.3	8.8
Guarantees paid	0.4	0.4	0.4	0.4	0.3	19.7	11.2	16.3	15.2	8.9
Salaries	29.6	33.8	34.9	34.9	36.1	30.6	30.8	28.4	29.5	24.7
Equipment	2.0	19.6	19.2	18.0	16.9	15.9	18.2	15.8	17.7	13.1
Travel	10.4	10.0	9.2	9.3	7.9	9.4	11.5	10.6	11.9	10.7
Recruiting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maintenance	2.0	1.4	1.4	1.4	1.5	1.4	1.6	1.3	2.0	2.9
Debt Service	0.0	0.0	0.0	0.0	4.1	2.6	2.6	0.0	0.0	0.0
Other	34.8	15.6	17.0	19.3	17.3	9.8	12.9	16.2	13.2	30.8

TABLE -BBB-
EXPENDITURES BY ITEM (%)
SCHOOL J

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Grants-in-aid	15.0	12.6	14.9	14.6	14.4	14.3	14.2	13.1	14.5	13.1
Guarantees paid	0.0	0.0	0.0	17.2	16.1	14.6	14.3	17.7	15.5	16.6
Salaries	13.7	16.9	18.0	19.1	23.8	21.2	23.9	21.0	23.0	26.3
Equipment	2.7	2.8	3.3	2.5	2.7	2.6	2.0	2.1	2.3	2.4
Travel	6.0	4.8	4.9	4.4	5.9	6.8	6.4	6.3	6.8	6.3
Recruiting	3.0	2.6	3.3	2.4	2.7	3.0	2.7	2.5	2.8	4.0
Office Expenses	2.8	2.0	2.1	2.8	2.0	2.0	2.0	1.8	1.7	2.1
Maintenance	3.8	6.8	7.8	8.1	6.7	6.6	7.3	5.5	6.3	7.1
Debt Service	5.3	4.1	3.5	3.3	3.1	3.8	2.9	3.5	2.9	2.9
Other	47.7	47.1	41.8	25.6	22.6	24.9	24.0	26.4	24.1	25.1

TABLE CCC
EXPENDITURES BY SPORT

SCHOOL A

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	760,717	838,116	899,604	975,379	1,069,692	1,003,845	1,132,278	1,136,249	1,156,090	1,190,800
Basketball	132,600	156,200	162,577	175,611	180,574	186,802	187,651	189,041	212,926	272,147
Other Men's Sports	153,363	160,841	172,441	198,460	223,661	260,246	302,060	342,480	356,734	305,849
Women's Sports	0	0	0	0	0	49,014	55,779	53,601	61,667	84,886
Other	662,962	569,326	843,585	775,604	800,209	800,727	1,130,700	1,322,644	1,108,913	1,467,107

TABLE DDD
EXPENDITURES BY SPORT
SCHOOL D

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	564,120	854,766	859,960	906,060	918,437	1,098,331	1,192,750	840,030	900,949	1,176,719
Basketball	95,628	123,776	140,250	137,260	164,450	190,337	225,190	213,184	178,802	239,747
Other Men's Sports	169,401	250,245	314,357	321,574	415,709	400,453	492,533	335,203	295,025	291,621
Women's Sports	0	0	0	0	0	2,318	0	0	0	239,470
Other	1,723,240	1,247,047	1,520,646	2,053,736	1,553,039	2,111,015	2,166,029	2,139,578	2,653,463	3,272,184

TABLE EEE
EXPENDITURES BY SPORT
SCHOOL C

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football		947,963	802,911	953,331	1,104,469	902,700	1,030,556	1,150,305	1,301,032	1,401,525
Basketball		158,071	210,952	232,522	301,559	274,633	374,721	355,600	326,332	413,006
Other Men's Sports		270,627	316,073	454,106	351,925	464,376	470,386	517,780	553,546	668,110
Women's Sports		5,092	9,906	21,024	23,963	31,740	44,562	108,734	164,417	265,410
Other		979,165	1,007,960	1,107,217	943,509	1,053,031	1,177,934	1,570,965	1,062,155	2,479,915

TABLE FFF
EXPENDITURES BY SPORT
SCHOOL D

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,143,045	1,255,500	1,257,099	1,796,744	1,550,201	1,845,173	2,397,259	3,066,346	2,002,062	2,732,835
Basketball	104,127	107,097	101,550	134,701	107,501	279,040	280,166	263,592	262,399	309,499
Other Men's Sports	107,509	115,019	114,201	185,593	195,945	297,699	368,286	371,678	327,501	313,241
Women's Sports	0	0	0	0	0	0	0	0	0	0
Other	576,138	744,960	937,509	991,970	1,399,946	896,553	985,263	977,369	1,166,926	1,353,835

TABLE GGG
EXPENDITURES BY SPORT
SCHOOL F

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	507,101	690,710	592,833	435,772	395,515	614,126	364,132	540,505	1,366,562	1,422,541
Basketball	36,709	46,000	57,664	43,403	61,892	62,410	58,111	90,179	327,144	350,539
Other Men's Sports	49,027	34,872	29,215	40,491	33,451	40,022	23,318	26,937	214,969	260,012
Women's Sports	0	0	0	0	0	0	0	0	0	0
Other	900,415	831,970	1,042,328	1,003,040	1,201,170	1,266,533	1,300,335	1,305,925	1,170,294	1,266,476

TABLE HHH
EXPENDITURES BY SPORT
SCHOOL G

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	846,842	981,337	913,906	1,003,967	1,399,982	2,029,933	2,006,195	2,410,151	2,463,925	2,086,363
Basketball	200,150	287,239	323,846	338,385	307,282	521,926	513,060	840,176	987,826	1,210,483
Other Men's Sports	156,685	189,293	174,077	209,178	241,305	279,953	337,190	371,470	461,014	591,916
Women's Sports	0	0	0	0	0	0	0	0	0	0
Other	536,708	430,516	446,108	457,453	994,504	617,163	576,469	439,256	537,701	500,596

TABLE III

EXPENDITURES BY SPORT

SCHOOL II

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football										1,500,000
Basketball										453,600
Other Men's Sports										825,400
(Data not available for 1970-1978)										
Women's Sports										0
Other										3,513,000

TABLE JJJ
EXPENDITURES BY SPORT
SCHOOL 1

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football						1,259,515	1,097,400	1,162,500	1,222,300	1,365,250
Basketball						191,470	204,500	216,700	236,200	353,200
Other Men's Sports						199,900	224,391	254,750	301,700	373,200
Women's Sports						0	59,600	69,000	86,300	0
Other						470,115	527,509	650,050	789,500	1,042,050

TABLE KKK
EXPENDITURES BY SPORT
SCHOOL J

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	1,464,326	1,506,922	1,927,700	1,077,507	1,233,937	1,240,213	1,201,065	1,156,611	1,252,290	1,150,120
Basketball	158,095	199,592	199,540	207,600	234,642	193,712	169,418	180,915	218,946	254,904
Other Men's Sports	283,601	318,726	308,998	409,520	436,036	450,015	422,963	394,728	455,038	520,257
Women's Sports	1,045	1,201	1,030	17,437	22,233	49,352	74,364	67,414	91,593	121,051
Other	1,291,537	2,026,094	1,614,758	1,819,640	1,936,761	2,744,689	2,860,470	2,804,126	3,469,972	4,194,120

TABLE 1LL

EXPENDITURES BY SPORT (%)

SCHOOL A

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	44.1	47.6	42.3	44.9	44.1	43.1	39.3	36.4	39.0	34.4
Basketball	7.6	8.8	7.6	8.0	7.4	7.4	6.5	6.0	7.1	7.8
Other Men's Sports	8.8	9.1	8.8	9.1	9.2	10.3	10.5	10.9	12.0	11.0
Women's Sports	0.0	0.0	0.0	0.0	0.0	1.9	1.9	1.7	2.0	2.4
Other	38.1	32.3	39.7	35.7	36.6	35.0	39.5	42.4	37.4	42.1

TABLE MMM

EXPENDITURES BY SPORT (%)

SCHOOL B

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	22.1	34.5	33.6	26.5	30.0	28.0	29.2	23.8	22.3	22.5
Basketball	3.7	4.9	5.4	4.0	5.3	4.9	5.5	6.0	4.4	4.5
Other Men's Sports	6.6	10.1	12.3	9.4	13.6	12.5	12.0	9.5	7.3	5.5
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.5
Other	67.5	50.3	59.5	60.0	50.9	54.3	53.1	60.6	65.8	62.6

TABLE NNN

EXPENDITURES BY SPORT (%)

SCHOOL C

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football		40.0	36.2	34.4	39.8	35.0	33.1	31.1	30.8	26.8
Basketball		6.6	8.9	8.3	10.8	9.7	12.0	9.5	7.7	7.9
Other Men's Sports		11.7	12.9	16.4	12.6	16.5	15.4	13.9	13.1	12.7
Women's Sports		0.2	0.4	0.7	0.8	1.1	1.4	2.9	3.9	5.0
Other		41.3	41.3	39.9	34.0	37.5	37.9	42.4	44.2	47.4

TABLE 000

EXPENDITURES BY SPORT (%)

SCHOOL D

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	59.2	55.4	52.1	57.7	46.5	55.6	59.4	65.5	54.2	58.0
Basketball	5.3	4.8	4.2	4.3	5.6	8.4	6.9	5.6	6.8	6.5
Other Men's Sports	5.5	5.2	4.7	5.9	5.8	8.9	9.1	7.9	8.5	6.6
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	29.8	33.5	38.8	31.9	41.9	27.0	24.4	20.8	30.3	28.7

TABLE PPP

EXPENDITURES BY SPORT (%)

SCHOOL F

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	33.9	43.3	34.4	27.1	23.3	30.9	19.8	27.8	44.3	41.1
Basketball	2.4	2.8	3.3	2.7	3.6	3.1	3.1	4.7	10.6	10.1
Other Men's Sports	3.3	2.1	1.6	2.5	1.9	2.0	1.2	1.3	6.9	7.5
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	60.2	51.6	60.5	67.5	70.9	63.8	75.7	66.2	38.0	36.7

TABLE QQQ

EXPENDITURES BY SPORT (%)

SCHOOL G

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	46.5	51.9	49.1	49.9	46.3	58.8	58.4	59.3	55.3	55.5
Basketball	15.3	15.2	17.4	16.8	12.8	15.1	14.9	20.6	22.1	23.4
Other Men's Sports	8.6	10.0	9.3	10.4	7.9	8.1	9.8	9.1	10.3	11.3
Women's Sports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	29.4	22.7	24.0	22.7	32.8	17.8	16.7	10.8	12.0	9.6

TABLE RRR

EXPENDITURES BY SPORT (%)

SCHOOL H

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football										24.0
Basketball										7.0
Other Men's Sports	(Data not available for 1970-1978)									13.0
Women's Sports										0.0
Other										56.0

TABLE SSS

EXPENDITURES BY SPORT (%)

SCHOOL I

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football						59.3	51.9	50.5	46.3	43.5
Basketball						9.0	9.6	9.6	8.9	11.2
Other Men's Sports						9.4	10.6	11.0	11.4	11.9
Women's Sports						0.0	2.8	3.0	3.2	0.0
Other						22.1	24.9	28.6	29.9	33.2

TABLE III
EXPENDITURES BY SPORT (%)
SCHOOL J

SPORT/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Football	45.7	38.4	46.6	30.5	31.9	26.5	290.0	24.6	22.8	18.4
Basketball	4.9	4.8	4.8	5.8	6.0	4.1	3.8	3.8	3.9	4.0
Other Men's Sports	8.8	7.7	9.4	11.5	11.2	9.6	9.5	8.4	8.2	8.3
Women's Sports	0.0	0.0	0.0	0.4	0.5	1.0	1.6	1.4	1.6	1.9
Other	40.3	49.1	39.0	51.5	50.1	58.6	64.8	61.5	63.2	67.2

TABLE UUU

CONFERENCE MEANS - NUMBER OF PARTICIPANTS, EQUIVALENT FULL GRANTS-IN-AID,
GRANT COST, FOOTBALL TICKET PRICES, BASKETBALL TICKET PRICES

ITEM/YEAR	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Participants	228 (4)	221 (3)	235 (4)	226 (4)	224 (3)	282 (3)	289 (4)	306 (5)	332 (5)	335 (5)
Equivalent Grants	188 (2)	186 (2)	192 (2)	197 (3)	187 (4)	202 (4)	183 (5)	176 (6)	184 (6)	189 (6)
Grant Cost	\$1993 (4)	2074 (4)	2166 (4)	2231 (4)	2373 (4)	2561 (4)	2581 (6)	2768 (6)	3052 (6)	3183 (6)
Football Ticket Price	\$ 7 (6)	7 (6)	7 (6)	7 (6)	8 (6)	8 (6)	8 (6)	8 (6)	9 (6)	10 (6)
Basketball Ticket Price	\$ 3 (5)	3 (5)	3 (5)	3 (5)	3 (6)	3 (6)	3 (6)	4 (6)	4 (6)	4 (6)

*Six of the ten business managers completed this portion of the questionnaire and there was some missing data on their reports. The figure in parentheses indicates the number of entries in each category for that year.

APPENDIX D
SOUTHEASTERN CONFERENCE SHARED REVENUE POLICIES

SOUTHEASTERN CONFERENCE SHARED REVENUE POLICIES

Distribution of football bowl game receipts and television monies is as follows:

(1) Distribution of bowl games receipts

- (a) The participating institution shall be awarded a travel allowance of \$40.00 per air mile one-way (from home site to site of bowl), regardless of the number in the travelling group(s) and regardless of the bowl receipts. The mileage will be based on Rand-McNally mileage tables.
- (b) After travel allowance has been deducted ("taken off the top") from the gross bowl receipts received by the participating institution, the Southeastern Conference treasury shall receive 20% of the remaining receipts, to be retained by the Commissioner to help defray the operating expenses of the Conference Office, except that when a participant receives less than \$175,000 from a Bowl the following formula shall be used to compute the assessment to the Conference:
 - Beginning at 5% for a Bowl payment of \$130,000 the percentage shall be increased at the rate of 1/3% for each \$1,000 to make the maximum of 20% for a Bowl payment of \$175,000 or more.
- (c) No member institution participating in a Bowl game shall retain more than \$175,000 plus the travel allowance of \$40.00 per air mile one-way, based on Rand-McNally

mileage tables, except when the gross Bowl receipts exceeds \$500,000, in which case the participating institution may retain an additional 5% of the excess over \$500,000.

- (d) After the travel allowance is "taken off the top" and 20% of the "adjusted gross receipts" has been provided for the Conference treasury, the remaining receipts shall be retained by the participating institution, unless the receipts exceed the amount allowed under 2-C.
- (e) Receipts in excess of the above amount (item d) shall be remitted to the Commissioner and by him divided into the equal shares and one share shall be sent to each member institution.

(2) Television

- (a) Basketball: Revenue derived from a Conference basketball television program shall be divided equally among the member institutions by the Commissioner.
- (b) Football: The institution in the Conference originating the telecast for a regionally or nationally televised football contest may retain \$3,000.00 to help defray the expenses incurred in the telecast. After this amount has been retained, the remainder shall be sent to the Commissioner of the Conference, within 40 days after receipt by the institution, and will be divided as follows:
 - (1) Two Conference Teams Participating--Divide into 14 equal shares and distribute three shares to the member institution originating the game, two shares

to the other participating institutions, one share to each of the other eight institutions, and retain one share to help defray operating expenses of the Conference.

- (2) One Conference Team Participating--Divide into 13 equal shares and distribute three shares to the participating institution, one share to each of the other nine institutions, and retain one share to help defray operating expenses of the Conference.

VITA

Samuel Joseph Nader was born July 28, 1945 in Many, Louisiana. He graduated from C. E. Byrd High School in Shreveport, Louisiana, in May, 1963. He received a B.S. degree in Physical Education in 1967, an M.S. in Physical Education in 1969 and an Ed.S. in Physical Education in 1972, all from Auburn University. In 1975 he entered the doctoral program at Louisiana State University, Baton Rouge, Louisiana. He worked as a graduate assistant in the Department of Health, Physical Education and Recreation in 1975-76 and in the Athletic Department. In 1977 he became an assistant football coach in the LSU Athletic Department. He is married to the former Margaret Ann Gardner and they have three children.

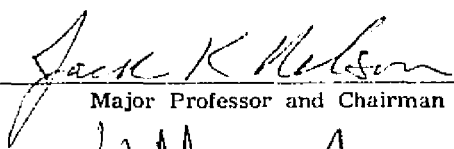
EXAMINATION AND THESIS REPORT

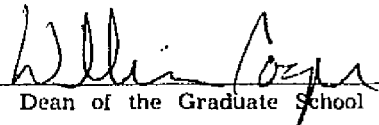
Candidate: Samuel J. Nader

Major Field: Health, Physical Education, Recreation & Dance (Physical Education)

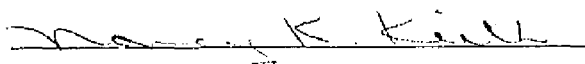
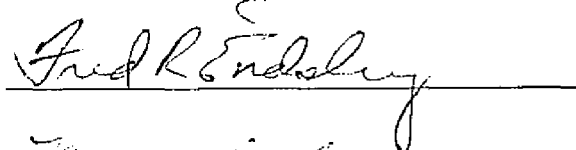
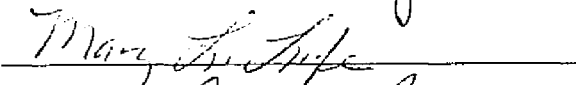
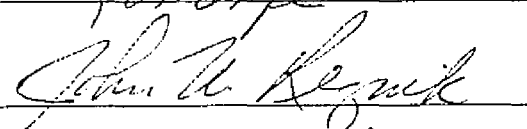
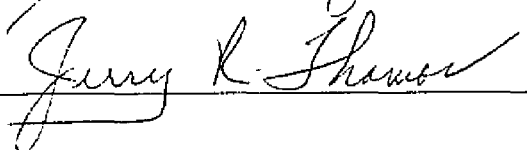
Title of Thesis: Financing Intercollegiate Athletics in the Southeastern Conference
1970-1979

Approved:


Major Professor and Chairman


Dean of the Graduate School

EXAMINING COMMITTEE:

Date of Examination:

April 29, 1982